


ANNUAL REPORT

2024/25



murray river
council



Murray River Council acknowledges Aboriginal people as the traditional custodians of the land on which our offices and services are located.

We pay our respects to Elders past, present and future. We acknowledge the stories, traditions and living cultures of Aboriginal and Torres Strait Islander peoples on this land and commit to building a brighter future together.

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Attachments

Attachment 1: Financial Statements

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Local Government Act 1993

Murray River Council's annual reporting requirements are set out in the Local Government Act 1993 (the Act) (section 428) and the Local Government (General) Regulation 2005 (the Regulation) (clause 217). This Report has been prepared in line with these requirements, fulfilling Council's obligations under the Act. This Report, in total, covers the period from 1 July 2024 to 30 June 2025.



Our Vision

Murray River Council has vibrant, diverse and cohesive communities. We are supported by strong local business and primary industries. We value our beautiful waterways and natural surrounds.



Welcome...
with the Mayor and CEO.

Welcome to our 2024/25 Annual Report.

This past year has been one of progress, review and advocacy, and we are proud of the way our community and organisation have continued to work together to deliver positive outcomes for our region.

Throughout the year, we have seen the completion and advancement of many important projects: upgrades to local roads and infrastructure, investment in waste and recycling initiatives, and the continuation of projects that support growth, liveability and sustainability across our towns and villages. You can learn more about these projects in the 'highlights' section of this report.

In 24/25, a new council team was elected, and one of our first commitments was not to pursue a 'Special Rates Variation'- a process that, with independent approval, allows councils to raise rates beyond the annual rate cap. This was a significant decision to ensure council did not add to the financial challenges being faced by many in our communities. However, it also added pressure on the organisation to develop a financial management strategy that will reduce our annual deficit to around \$9million per annum.

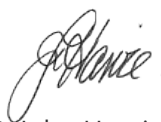
Carrying these deficits is not unique to us. The financial sustainability of councils across New South Wales is now at a critical juncture due to cost shifting, increased service expectations and a 50% reduction in annual Commonwealth government funding. So, a key area of advocacy this year has been our call for an increase to Financial Assistance Grants via the Australian Government. These untied grants are critical for councils right across Australia, enabling the delivery of essential local services and infrastructure. However, the level of funding has not kept pace with rising costs and growing community needs.

Through collaboration with local government associations and other regional councils, we have consistently highlighted the importance of restoring Financial Assistance Grants to at least one percent of Commonwealth taxation revenue. This is an issue that affects all rural and regional councils, and we will continue to advocate strongly until fair and sustainable funding is secured.

Council has also remained committed to ensuring that the voices of our residents are heard on other key issues such as water management, regional development, and access to essential services, such as ambulance and policing.

Planning and development were also a key focus in 24/25, with work commencing on the amalgamation of the former Wakool and Murray LEPs into a single Murray River LEP. This streamlined approach, guided by advice from the NSW Department of Planning, Housing and Infrastructure, will be finalised in the coming year before acting on community-prioritised changes through the gateway approval process. Supporting strategies, including Council's Housing Strategy, Employment Land Strategy and Development Control Plan, are also being updated to ensure land is zoned appropriately to meet community needs, enable development and support growth in key towns such as Barham, Moulamein, Murray Downs and Tooleybuc.

Looking ahead, Council will continue to build on the foundations previously put in place, delivering projects and services that meet the needs of today while planning for the opportunities of tomorrow. Together, we are shaping a vibrant, resilient and connected future for the Murray River Council area.



Cr John Harvie
MAYOR



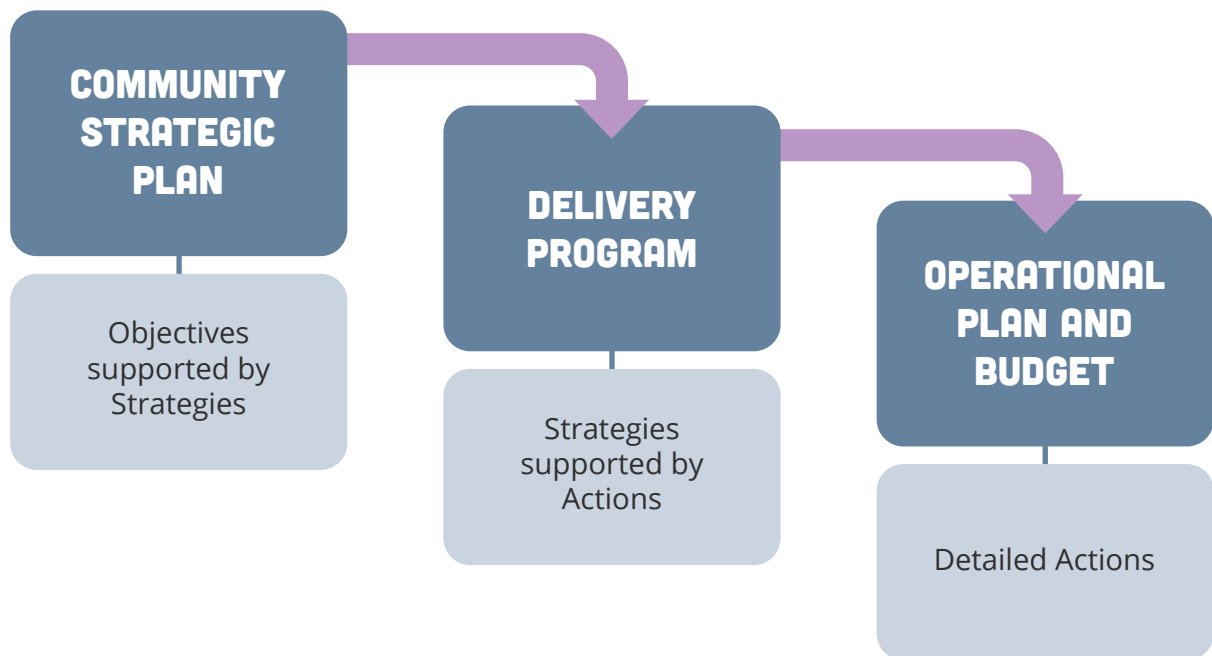
Stacy Williams
CHIEF EXECUTIVE OFFICER

Our framework

All NSW Councils are required to deliver their operations based on the Integrated Planning and Reporting (IP&R) framework. The framework allows Councils to draw together their various plans, strategies and reports, understand how they interact and get the maximum influence from their efforts by planning and taking a big-picture-view of the future.

The CSP must be based on the social justice principles of equity, access, participation, and rights.

Each year, Council will report to the community on the implementation of the Delivery Program and the Operational Plan and Budget. The Annual Report includes Council's Audited Report and other formal reporting as required by the *Local Government Act 1993* (the 'Act').



About this report

Purpose

The Annual Report is the key method for Council to maintain accountability and transparency with the community and is prepared in accordance with the *Local Government Act 1993*.

This Annual Report provides a comprehensive account of Murray River Council's performance from **1 July 2024 to 30 June 2025**, detailing progress made against the Operational Plan for 2024-25.

The audited financial statements are also required to be included as an attachment to this report.

It should be noted that all financial information, disclosed in this Annual Report are drawn from draft, unaudited results and is subject to review and adjustment as part of the audit process.

Report Structure

This Annual Report includes highlights for the year, information on the region, Councillors and the organisation, as well as specific information required under legislation.

Details on performance against the Operational Plan for 2024-25 is detailed in our Delivery Report and is structured around the Community Strategic Plan (2022-2032) Themes:

- A place of environmental sensitivity
- A place of progressive leadership
- A place of liveable communities
- A place of inclusion, culture and wellbeing
- A place of prosperity and resilience
- Connected communities
- Tomorrow's technologies



Our Region

From urban townships, to agricultural villages, mixed farming activities and river bends and forests - Murray River Council is home to a diverse community.

Our population is approximately 13,500 with most of our residents residing in one of our seven townships; Moama, Barham, Wakool, Moulamein, Murray Downs, Tooleybuc and Mathoura or our smaller villages of Bunnaloo, Womboota, Caldwell, Burraboi, Koraleigh, Speewa and Goodnight.

Geographically, we are vast; approximately 1/3 of our population-base resides in Moama...yet this only takes up 0.06% of our Local Government Area.



Our people and communities



13,562
people in Murray
River Council

49 years
median age

3,495
families

30.4%

workforce employed
full time



18.2%
population are
volunteers



3.2 %
of population identify
as Aboriginal or Torres
Strait Islander

8
schools



6230
occupied household
dwellings



1,702
students attending primary or
secondary school



Top 3 industries

Agriculture, Forestry/Fishing
Accommodation and Food
Construction

1,364
registered
businesses



\$69m
value added
from tourism



\$112.336m
value of building
approvals (24/25)



4,860
jobs in Murray
River Council



\$2.06b
Economic output
(0.12% of \$1.6T for NSW)



\$976.871m
gross
regional
product



8,929
rateable
properties
(res./bus./farm)

3200 km
of road network

205
total hectares
of parks &
open spaces



121
bridges

8
water
treatment
plants

19
water
pump
stations



3
libraries



39
play spaces

406
council
managed
buildings



92,701
metres footpath

106.95 km
stormwater pipes

435.1 km
raw and filtered
water mains



12
sports
grounds

ABS 2021 Census of Population and Housing.
ABS 2021 Census Place of Work Employment (Scaled).
ABS 2022 / 2023 National Input Output Tables.
ABS June 2024 Gross State Product.
2023 / 2024 Tourism Satellite Account.
Service NSW – Business profile by Local Government Area.

Our Councillors

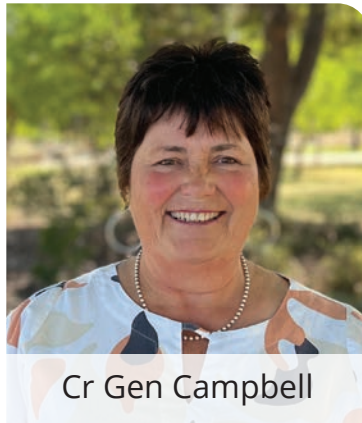
Murray River Council sits in the Federal Electorate of Farrer and the State Electorate of Murray. Three Councillors are elected from each of the three wards that make up the municipality:

Moama Ward | Greater Murray Ward | Greater Wakool Ward

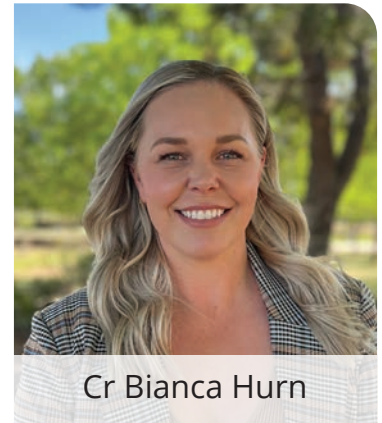
Moama Ward



Cr John Harvie
MAYOR



Cr Gen Campbell



Cr Bianca Hurn

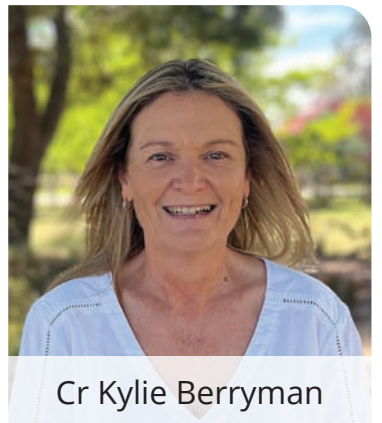
Greater Murray Ward



Cr Geoff Wise



Cr Joy Allan



Cr Kylie Berryman

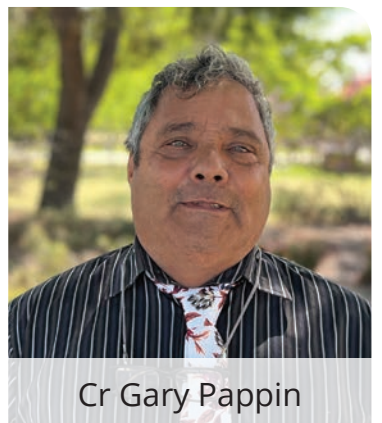
Greater Wakool Ward



Cr Dennis Gleeson



Cr Neil Gorey
DEPUTY MAYOR



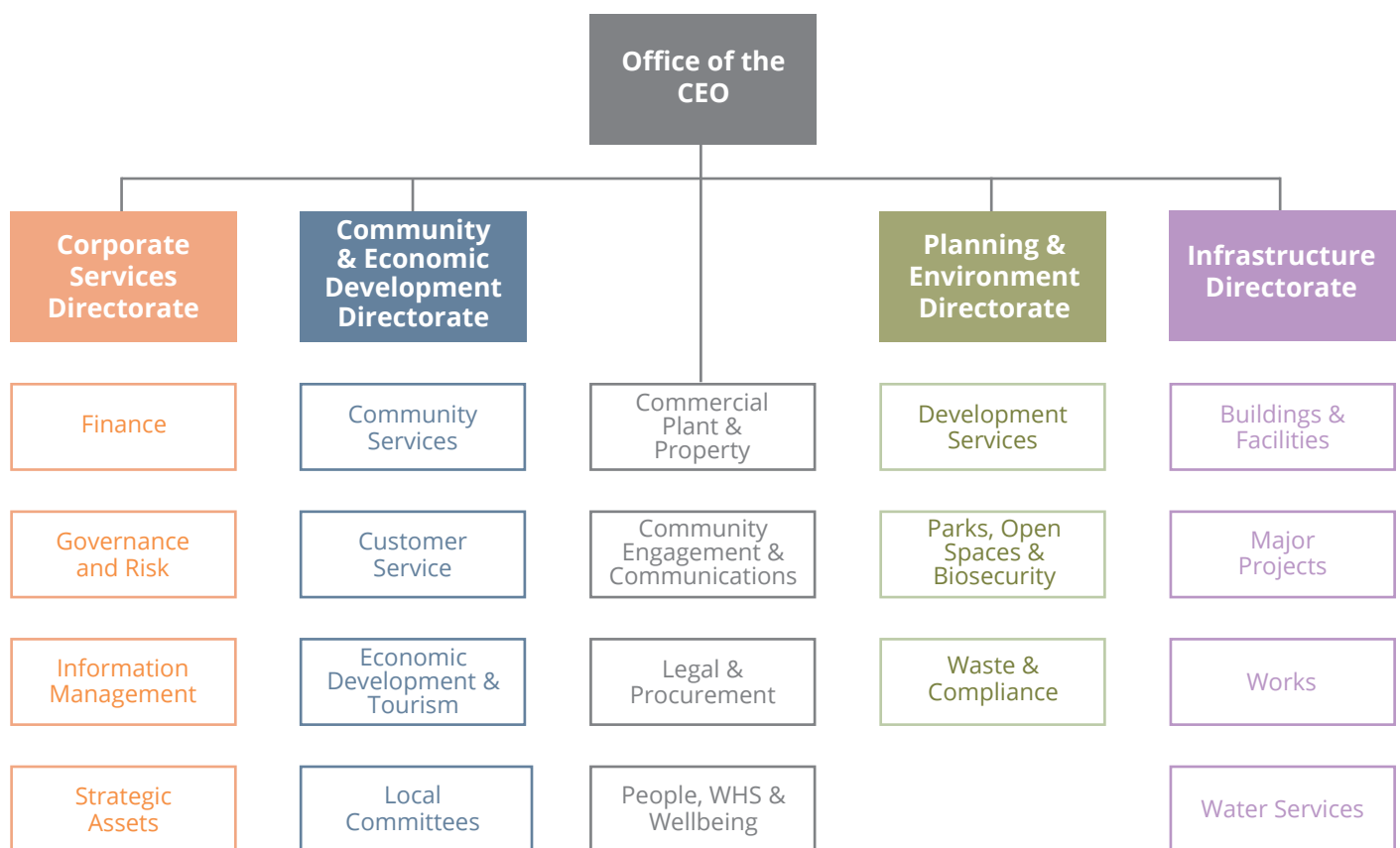
Cr Gary Pappin

Our Organisation 2024/2025

All strategic objectives within the Community Strategic Plan, along with the projects and programs of works within the Delivery Program and Operational Plan are assigned to various Directorates and/or Business Units.

Our Business Unit Managers tracked and reported on progress towards implementation of the strategic objectives, projects and programs of works on a monthly basis via our Monthly Operational Reports (reported monthly in Council papers).

The image below outlines our organisational structure, and the subsequent Business Units over the 2024/25 year. A new structure has been introduced in the 2025-2026 year.



Audit, Risk and Improvement Committee Report 2024/2025

Introduction

This report is to inform Council and the community of the activities of the Murray River Council's Audit Risk and Improvement Committee (known as the ARIC) during the 2024-2025 financial year.

Audit, Risk and Improvement Committee is elected for the term of the Council.

The Committee members engaged for the 2018-2024 term concluded their tenure after the ARIC meeting on the 5 August 2024.

Council passed a motion of thanks to Richard Ham would headed the ARIC, as Chairperson, for seven years since the Committee inception. Richard was ably assisted by the two independent members in Suzanne Barry and Jean Sutherland.

After the completion of the elections of the new Council in September 2024, Council advertised for Expressions of Interest for the role of Chairperson of the Audit Risk and Improvement Committee.

Council received numerous application all of which were experienced members of boards including serving on several ARICs.

After lengthy consideration the panel could not separate two candidates - David Kortum and Jarrah O'Shea - it was decided to appoint them both to serve as joint Chairperson and also as the independent committee member when not fulfilling the Chairperson role.

David Kortum was appointed for the period November 2024 to October 2026 and Jarrah O'Shea for the period November 2026 to October 2028.

With the new rules of how ARICs operate, that came into effect on the 1st July 2024, it is required that the Chairperson is involved in the selection of the independent members of the ARIC.

Council then advertised for the final member of the ARIC team - the second independent Committee member. Leanne Mulcahy's appointment to the Committee was endorsed by Council at their April 2025 ordinary Council meeting.

Meetings

Three ARIC meetings were held in 2024-2025, all of which were held at the MRC's main office in Moama.

Meeting Dates ▼	Chairperson Richard Ham	Independent Member: Suzanna Barry	Independent Member: Jean Sutherland	Councillor Representatives: Cr Cohen and Cr Gorey
5 August 2024	✓	✓	✓	Nil
Meeting Dates ▼	Chairperson David Kortum	Independent Member: Jarrah O'Shea	Independent Member: Leanne Mulcahy	Councillor Representative: Cr Wise (alternative Cr Allan)
3 March 2025	✓	✓	not yet appointed	Nil
5 May 2025	✓	✓	✓	Councillor Wise

Council would also like to recognise the input of the two Councillor representatives that served in the ARIC from September 2023 to the end of the Council term in September 2024 - being Councillors Cohen and Gorey.

Audit, Risk and Improvement Committee Report

Internal Audits

During the year, Council and the ARIC undertook three internal audits.

Emergency Management

The Audit identified the significant learnings that resulted from the 2022 Flood event that effected many districts across the Council area – in various different way. These learnings need to be documented and incorporated in the Business Continuity documents.

Testing exercises need to be undertaken.

Fees

The commercial activities of Council were reviewed – particularly on how Council costs these areas and whether full cost recovery or only partial recovery was applied. Particular focus was on cemetery and waste charges.

Cyber Security

This Audit reviewed Council's current cyber security strategy or framework and our security management procedures and policies.

Important outcomes of this review included identifying what data is held by Council, the creation of an ICT Security risk register and the level of Council's maturity against the Essential 8 controls.

This Audit gave the Council a clear pathway of achievements required to strengthen their IT security against potential cyber attacks/threats.

External Audit

RSD Audit was appointed by the Audit Office of New South Wales as Murray River Council's External Auditors for the next three years.

ARIC had limited input into the 2023-2024 unaudited financial statements, due partly to this material being at a preparatory stage at the time of ARIC's last meeting in August 2024. ARIC noted that some land sales made by MRC in 2023-2024 will not be brought to the benefit of MRC's accounts until the 2024-2025 year.

At our last ARIC meeting in August 2024, several queries were raised in connection with the Audit Office's interim management letter which included bank reconciliation processes, assets recording and systems access issues, receiving attention and guidance to management from ARIC members. Importantly, new developments and subdivision costs and revenue data is to be built into Tech One to assist in Council knowing the net (financial) benefit that new estates bring to Council's revenue streams.

Council thanks all Committee members, Councillors and Council Officers for their support and guidance of the Audit, Risk and Improvement function.

Recommendation

It is recommended Council resolve "That this report of the Audit, Risk and Improvement Committee for 2024-2025 is noted."

Audit, Risk and Improvement Committee Attestation Statement

I am of the opinion that Murray River Council has an Audit, Risk and Improvement Committee (ARIC), Risk Management Framework and Internal Audit function that operate in compliance with the following requirements except as may be otherwise provided below:

AUDIT, RISK AND IMPROVEMENT COMMITTEE		
Requirement		Compliance
1.	Murray River Council (MRC) has appointed an ARIC that comprises of an independent chairperson and at least two independent members.	Compliant
	Section 428A of the Local Government Act 1993, Section 216C of the Local Government (General) Regulation 2021	
2.	The Chairperson and all members of MRC's ARIC meet the relevant independence and eligibility criteria prescribed under the Local Government (General) Regulation 2021 and have not exceeded the membership term limits prescribed under the Regulation.	Compliant
	Sections 216D, 216E, 216F, 216G of the Local Government (General) Regulation 2021	
3.	MRC has adopted Terms of Reference for its ARIC that are informed by the model Terms of Reference approved by the Departmental Chief Executive of the Office of Local Government and the Committee operates in accordance with the terms of reference.	Compliant
	Section 216K of the Local Government (General) Regulation 2021	
4.	MRC provides the Audit, Risk and Improvement Committee with direct and unrestricted access to the CEO and other senior management and the information and resources necessary to exercise its functions.	Compliant
	Section 216L of the Local Government (General) Regulation 2021	
5.	MRC's ARIC exercises its functions in accordance with a four-year Strategic Work Plan that has been endorsed by the governing body and an Annual Work Plan that has been developed in consultation with the governing body and senior management.	Part Compliant
	Core requirement 1 of the OLG's Guidelines for Risk Management and Internal Audit for Local Government in NSW	
6.	MRC's ARIC provides the governing body with an Annual Assessment each year, and a Strategic Assessment each Council term of the matters listed in Section 428A of the Local Government Act 1993 reviewed during that term.	Yet to be scheduled
	Core requirement 1 of the OLG's Guidelines for Risk Management and Internal Audit for Local Government in NSW	
7.	The governing body of MRC reviews the effectiveness of the ARIC at least once each Council term.	Yet to be scheduled
	Core requirement 1 of the OLG's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	

Audit, Risk and Improvement Committee Attestation Statement

MEMBERSHIP			
The Chairperson and membership of the Audit, Risk and Improvement Committee are:			
Chairperson	David Kortum	10 December 2024	End of Council term
Independent member	Jarrah O'Shea	10 December 2024	End of Council term
Independent member	Leanne Mulcahy	22 April 2025	End of Council term
Councillor member	Councillor Geoff Wise	08 October 2024	End of Council term
Councillor member (alt)	Councillor Joy Allan	08 October 2024	End of Council term

RISK MANAGEMENT		
Requirement		Compliance
8.	MRC has adopted a Risk Management Framework that is consistent with current Australian risk management standard and that is appropriate for the MRC's risks.	Compliant
	Section 216S of the Local Government (General) Regulation 2021	
9.	MRC's ARIC reviews the implementation of its Risk Management Framework and provides a strategic assessment of its effectiveness to the governing body each Council term.	Yet to be scheduled
	Section 216S of the Local Government (General) Regulation 2021	

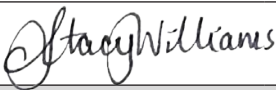
INTERNAL AUDIT		
Requirement		Compliance
10.	MRC has an internal audit function that reviews Council's operations and risk management and control activities	Compliant
	Section 216O of the Local Government (General) Regulation 2021	
11.	MRC's internal audit function reports to the ARIC on internal audit matters	Compliant
	Sections 216M, 216P and 216R of the Local Government (General) Regulation 2021	
12.	MRC's internal audit function is independent and internal audit activities are not subject to direction by MRC.	Compliant
	Section 216P of the Local Government (General) Regulation 2021	
13.	MRC has adopted an Internal Audit Charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the OLG and the internal audit function operates in accordance with the Charter.	Compliant
	Section 216O of the Local Government (General) Regulation 2021	
14.	MRC has appointed a member of staff to direct and coordinate internal audit activities.	Compliant
	Section 216P of the Local Government (General) Regulation 2021	

Audit, Risk and Improvement Committee Attestation Statement

INTERNAL AUDIT		
Requirement		Compliance
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework.	Compliant
	Core requirement 3 of the OLG's Guidelines for Risk Management and Internal Audit for Local Government in NSW	
16.	MRC provides the internal audit function with direct and unrestricted access to staff, the ARIC and the information and resources necessary to undertake internal audit activities.	Compliant
	Section 216P of the Local Government (General) Regulation 2021	
17.	MRC's internal audit function undertakes internal audit activities in accordance with a four-year Strategic Work Plan that has been endorsed by the governing body and an Annual Work Plan that has been developed in consultation with the governing body and senior management.	Yet to be scheduled
	Core requirement 3 of the OLG's Guidelines for Risk Management and Internal Audit for Local Government in NSW	
18.	MRC's ARIC reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term.	Compliant
	Section 216R of the Local Government (General) Regulation 2021	

Non-compliance with the Local Government (General) Regulation 2021			
I advise that MRC has not complied with the following requirements prescribed under the Local Government (General) Regulation 2021 with respect to the operation of its ARIC:			
Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
5. Part-Compliant Develop a four-year Strategic Work Plan.	The new ARIC Framework, Terms of Reference and Internal Audit Charter were adopted by Council at the May Ordinary Meeting 2024 to commence on 1 July 2024.	The preparation of a four-year Strategic Work Plan will be developed by the new ARIC in the second half of 2025. Annual Workplan for 2025 is in place.	The new ARIC met for the first time in March 2025 with the second independent member appointed in April 2025. Compliance requirements will be met in early 2026.
6. Yet to be scheduled Develop an Annual Assessment each year and a Strategic Assessment each Council term.	Annual Assessment is scheduled for early 2026 after the completion of the first year of the ARIC being in place. The Strategic Assessment will be undertaken in the second half of 2028	Annual Assessments have been undertaken in the past.	The new ARIC met for the first time in March 2025 with the second independent member appointed in April 2025. Compliance requirements will be met in early 2026.

Audit, Risk and Improvement Committee Attestation Statement

7. Yet to be scheduled Council reviews the effectiveness of the ARIC at least once each Council term.	Review of the effectiveness of the ARIC is scheduled for the second half of 2028 closer to the end of the Council term.	The effectiveness of the Committee will be assessed when the ARIC has been in place for the majority of the Council term and a true assessment can be made.	Compliance requirements will be met prior to the completion of the Council term.
9. Yet to be scheduled ARIC reviews the implementation of its Risk Management Framework and provides a strategic assessment of its effectiveness to the governing body each Council term.	The Risk Management Policy and Framework are scheduled for review and re adoption in August 2026. These documents and their effectiveness will be reviewed by the ARIC prior to this date.	The effectiveness of the Risk Management Framework will be assessed when the ARIC has been in place for the majority of the Council term and a true assessment can be made.	Compliance requirements will be met prior to the completion of the Council term.
17. Yet to be scheduled Internal audit activities are undertaken in accordance with a four-year Strategic Work Plan that has been endorsed by the governing body and an Annual Work Plan that has been developed in consultation with the governing body and senior management.	Council and the ARIC have developed an Annual Workplan for 2025 year. The ARIC will set a new Annual Plan for 2026 and a Strategic Work Plan for the remaining term of Council will be developed in the second half of 2025.	The preparation of an Annual Work Plan and a four-year Strategic Work Plan for the undertaking of the Internal Audits is a new requirement and will be developed by the new ARIC and endorsed by the governing body.	Internal Audit activities are undertaken in accordance with both Work Plans and the compliance requirements will be met prior to the completion of the Council term.
These processes, including the alternative measures implemented, demonstrate that MRC has established and maintained frameworks, systems, processes and procedures for appropriately managing the audit and risk function at Murray River Council.			
Signature:			
Stacy Williams, Chief Executive Officer		Date:	24/10/2025



Year in Review

Quick stats from some of our services in the 24/25 year.



18,382

total phone calls to our
Customer Call Centre



375

development
applications lodged



1,417 tonnes

of food and garden (FOGO)
waste collected



15,952 hours

of social support and
respite delivered



9,458 kms

of roadside biosecurity
control activities



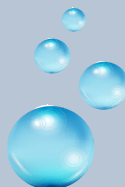
133

companion animals
returned to owners
or rehomed



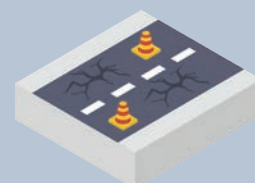
3,952

'Meels on Wheels'
provided



268.115 kms

of filtered water mains
maintained



3,208

road defects attended to
and repaired



92,701 metres

of footpath maintained
across the council



153 out of 160

sections of flood damaged
road restored



12,238

community transport
trips made

Our Advocacy

Advocacy on Commonwealth Water Buybacks

Council has strongly opposed the negative impacts of Commonwealth Water Buybacks in the Murray–Darling Basin, highlighting the significant social and economic risks to regional communities. A formal letter was sent to the Prime Minister, urging the Federal Government to pursue alternative approaches that deliver the Basin Plan without undermining local economies, agricultural production, or associated industries. With up to \$8 billion of productive water at risk, Council warned that large-scale buybacks could have devastating consequences for towns, schools, businesses, and manufacturers reliant on irrigation.

Council also supported a community petition, tabled in NSW Parliament by Member for Murray, Helen Dalton MP, calling for transparent assessments of the economic, social, cultural, and environmental impacts of any proposed water transfers. Through these actions, Council continues to advocate for solutions that balance environmental outcomes with the long-term wellbeing of regional communities.

Advocacy on Equitable Outcomes from Renewable Energy Development

Recognising the opportunities presented by the Southwest Renewable Energy Zone (SW REZ), Council led an initiative to advocate for a more inclusive approach to the proposed community benefits schemes. This would ensure benefits extend across all affected communities, including those outside the current zone boundaries.

To strengthen this effort, Council reached out to other councils within the SW REZ to build support for a joint advocacy campaign focused on three key priorities:

- **Flexibility in Boundary Definitions:** Advocating for regulatory flexibility so communities outside the SW REZ boundary, but still impacted by renewable projects, can access support.
- **Authority to Fund Beyond Boundaries:** Seeking the ability for funding programs to extend to projects outside the defined zone but within the relevant Local Government Area (LGA).
- **Equitable Distribution of Benefits:** Calling for funding and support to be allocated based on the level of impact, ensuring meaningful benefits for all affected communities.

Advocacy for Increased Commonwealth Financial Assistance Grants

Council joined forces with other regional councils to advocate for an increase in Commonwealth Financial Assistance Grants (FAGrants), calling for a minimum allocation of 1% of Commonwealth taxation revenue.

The continued push comes as councils face mounting financial pressures, with FAGrants falling from 1% of Commonwealth taxation revenue in 1996 to just 0.5% today. At the same time, councils in New South Wales continue to grapple with rate pegging and cost shifting from other levels of government, leaving many rural and regional councils under significant financial strain.

Council supports the Australian Local Government Association's submission to the Inquiry into Local Government Sustainability, which highlights the urgent need for secure and adequate funding to maintain essential services and infrastructure.

As part of its advocacy, Council has resolved to lobby alongside other councils, emphasising both the restoration of FAGrants to 1% of Commonwealth taxation revenue and the constitutional recognition of local government as a formal tier of government.

Supporting Community Petition for New Police Station in Mathoura

Council formally resolved to support and help promote a community-led petition calling on the NSW Government to fund the development of a new police station in Mathoura.

The petition, signed by a large majority of the local community, called on council to advocate on behalf of the community, highlighting growing community concerns about the lack of a permanent police presence and the need for improved infrastructure to ensure greater safety, visibility, and response capability in the township.

In addition to promoting the petition, Council wrote to the NSW Minister for Police, local Members of Parliament, and the NSW Police Force to advocate for increased policing infrastructure and resourcing in Mathoura.

The strong show of support from residents' signals how important this issue is to the community. Council continues to stand behind the advocacy efforts to help amplify the community's voice in calling for the resources they deserve.

Our Highlights 2024/2025

ARTS AND CULTURE STRATEGY

Council adopted its first ever Arts and Culture Strategy, which was developed following consultation with local arts and culture groups and the wider community.

The strategy provides clear direction on Council's role in supporting local arts and cultural activities, with a focus on growth and sustainability in the art sector, industry involvement, community involvement and heritage and environment.

Several outcomes have already been initiated, including the school murals project and Art Trail.

PARKS AND OPEN SPACES STRATEGY

Murray River Council's Parks and Open Spaces Strategy 2024-2034 provides a long-term plan for the sustainable management and servicing of Council's parks, reserves and open spaces. Supported by a Service Delivery Plan, the strategy establishes a clear hierarchy system that sets minimum service levels and maintenance standards based on location, assets and inclusions.

Developed with direct input from Council's parks and gardens staff, the plan introduces practical measures such as adjusted mowing schedules and reduced embellishments in some areas to minimise costs, while ensuring equity across the community. The strategy will guide the upkeep of existing spaces and inform future development, ensuring Council can deliver well-managed and sustainable open spaces for the next decade.

BUILDINGS STRATEGY

The Buildings Strategy 2024-2034 sets out a structured approach to managing Council-owned facilities, including public halls, offices, libraries, toilets and sporting pavilions. Using a maintenance hierarchy, the strategy assesses each building based on its condition, use, visibility and visitation rates to prioritise investment and servicing.

It also outlines a rationalisation plan for under-utilised or end-of-life assets, ensuring decisions consider broader management plans and alternative options for communities before any facility is decommissioned. By providing a comprehensive overview of Council's building assets, the strategy supports a more sustainable and equitable approach to maintaining facilities across all towns in the Murray River Council area.

RIVER COUNTRY ART TRAIL

Council delivered the River Country Art Trail, featuring large-scale murals on water towers in Barham, Mathoura, Moulamein and Moama. The major sculpture planned for Tooleybuc will be delivered in the 25/26 year. Funded through Round 2 of the Regional Tourism Activation Fund, the project showcases the region's identity through high-quality public art, attracting visitors and encouraging exploration of local townships. Internationally renowned artists DULK, Twoone, Gus Eagleton, and Heesco completed the four water tower murals, now established as iconic landmarks within the Murray River Council area.



Mathoura's Water Tower is one of the 5 installations in the River Country Art Trail.

SMALL BUSINESS BREAKFAST

Council hosted the annual small business breakfast in December.

Held in Barham, the Breakfast was a fantastic opportunity for business operators to learn, connect, and network with other professionals in the region.

The program featured 2 expert presentations designed to help small businesses enhance their marketing strategies and safeguard against cyber threats, providing valuable insights to support long-term success.

2024 CAMPASPE MURRAY BUSINESS AWARDS

In partnership with Campaspe Shire Council, Council delivered the Campaspe Murray Business Awards in the second half of 2024.

The awards showcased businesses from the tourism, retail, trades, agriculture and many other sectors.

The awards are a fantastic way to celebrate the achievements and immense contribution of businesses across the region. Our businesses are the backbone of our community, and it's wonderful to be able to recognise their dedication and achievements through the awards."

This year's awards attracted 60 applications across 14 categories, with the awards ceremony being held at the Rich River Golf Club on Wednesday, 30 October.



The 2024 Campaspe Murray Business Awards culminated with a gala presentation evening in October.

REGIONAL COUNCILS NSW POWER PURCHASE AGREEMENT

Murray River Council joined 12 other regional councils in NSW to secure a long-term electricity supply agreement with Iberdrola Australia through to 2030. The collective Power Purchase Agreement (PPA) guarantees reliable supply for council's large sites and streetlighting, with a significant portion sourced from renewable energy.

By collaborating, councils leveraged greater buying power and shared procurement resources to secure a competitive deal. For Murray River Council, this means:

- \$413,498 in cost savings over the agreement period.
- Budget certainty with fixed electricity prices until 2030.
- Reduced exposure to market volatility.

This initiative demonstrates the value of regional collaboration, delivering financial savings, energy security, and a transition to cleaner energy sources.

VISIT ECHUCA MOAMA CAMPAIGN

Murray River Council, in partnership with Campaspe Shire Council, launched the Visit Echuca Moama campaign to strengthen the region's position as a leading Murray River destination.

The initiative includes a new visitor website, enhanced social media engagement, and targeted digital and traditional marketing campaigns. A summer digital campaign and three-month TV promotion further showcased Echuca Moama's unique attractions, including paddle steamers, riverside dining, rich history, and outdoor adventures.

This collaborative investment ensures Echuca Moama continues to grow as a vibrant visitor destination, supporting local tourism operators and boosting the regional economy. Marketing of Visit Echuca Moama as a brand is now ongoing.

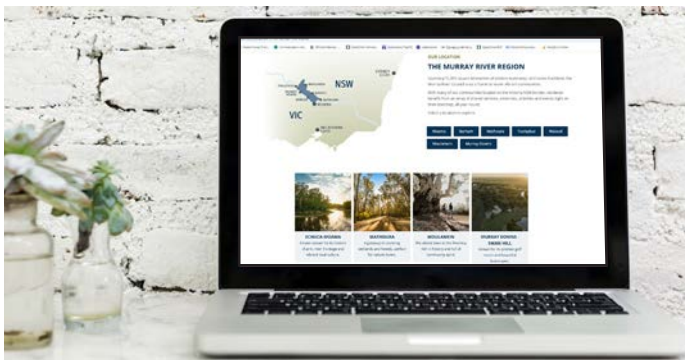
CENTRE ROAD WIDENING AND REHABILITATION

Stages 1, 2, and 5 of the Centre Road widening and rehabilitation project were completed in 2024/25, covering approximately 1.4 km from the Cobb Highway intersection. Remaining stages were deferred to early 2025/26 due to ongoing wet weather and low temperatures.

LIVE WORK INVEST WEBSITE LAUNCH

Murray River Council launched Live Work Invest – a dedicated lifestyle and investment website showcasing the region's unique opportunities. The platform highlights the area's strong business environment, welcoming communities, and outstanding lifestyle, encouraging more people to live, work, and invest in River Country.

Accessible at www.investrivercountry.com.au, the site includes a business directory, regional investment prospectus, success stories, and links to active social media channels. It serves as a central hub for entrepreneurs, job seekers, families, and investors considering the region, strengthening Murray River Council's efforts to attract new residents, businesses, and investment.



Council's 'Live Work Invest' website showcases the area's strong business environment, communities, and lifestyle offerings.

TRAINEE & APPRENTICESHIPS WORKSHOPS

A collaboration between Murray River Council and Workforce Australia – Murray Riverina Local Jobs Program, Trainee & Apprenticeships Workshop was designed to connect local businesses, job seekers, and students.

Now planned to run as a series, the Workforce Forums will delve into topics like workforce development, employment pathways, and new migration programs. Each session features facilitated discussions, expert insights, and networking opportunities to help employers and job seekers.

EMPLOYMENT LANDS STRATEGY ADOPTED

Council endorsed its new Employment Lands Strategy, providing a clear framework to guide future planning and development of commercial and industrial land across the local government area.

The Strategy analyses population growth, housing demand, and industry trends, and sets out actions to ensure sufficient employment land is available to support local jobs and economic growth. Key findings highlighted:

- 16% population growth across the LGA between 2011–2021 (including 72.6% in Moama).
- Shift in employment sectors, with strong growth in health care, construction, and public administration alongside traditional agriculture.
- 818 hectares of zoned employment land, with capacity to meet demand to 2041.
- Opportunities in agriculture, renewable energy, advanced manufacturing, and tourism.

By addressing land supply, infrastructure needs, and investment opportunities, the Strategy positions Council to lead sustainable economic development and meet the region's long-term growth.

SECURING WORLD BOWLS EVENT

cluBarham successfully secured the rights to host the prestigious World Bowls Championships in 2025 and 2026, bringing this major international event to the local region along with fans and competitors from right across the globe. This achievement has been a collaborative effort between cluBarham and Murray River Council who put together a proposal to attract the drawcard event to Barham.



The World Bowls Event is an incredible opportunity for our region, hosting international competitors running in September 2025 and 2026.

SUPPORTING OUR SENIORS: AGEING PERSONS INFORMATION EXPO

Our Community Services department teamed up with local agencies to present an Ageing Persons Information Expo. This ran as a one-stop event designed to provide older community members, their families, and carers with valuable information on the many support services available in the region.

The expo, hosted in Barham, brought together a range of service providers and organisations, covering everything from health and wellbeing and aged care services to legal advice and home assistance programs.

PARTNERING WITH LOCAL SCHOOLS TO DELIVER LOCAL MURAL PROJECT

Council has been bringing vibrant new artwork to local primary schools through a creative mural project, delivered as part of the Council's Arts and Culture Strategy.

Funded via Council's arts and culture budget, murals have been painted at Bunnaloo, Tooleybuc, Barham, Wakool/Burraboi, and Moulamein primary schools.

Each school has collaborated with local artist Zowie Crump to determine the design and location of their mural, ensuring it reflects the unique identity and values of their school community.

Students will play a central role in the creative process, either designing the artwork themselves for Zowie to collate and recreate or working together on a theme for her to bring to life.

The murals serve as a visual representation of school values and ideas, providing a lasting legacy for students, staff, and the broader community.



Council has been bringing vibrant new artwork to local primary schools, with support and guidance from local artist, Zowie Crump.

COMMENCED MAJOR UPGRADES TO KYALITE ROAD

Council commenced \$5.69m worth of major construction works along Kyalite Road in mid-March 2025, kicking off a transformative project aimed at improving road safety and usability.

The project will upgrade an 11.8km stretch of Kyalite Road, located between Arundel Road and the Balranald Shire Council border, approximately 2.5km east of Kyalite.

The upgrades, funded through the NSW Government's Fixing Country Roads program, will include:

- reconstruction of the road surface and shoulders to improve durability
- upgrades to drainage infrastructure to improve water flow management
- installation of a safety barrier over Forest Creek, and
- additional general safety improvements for road users.

Kyalite Road is a vital transport link between Kyalite and Moulamein, and these works will provide more reliable conditions for residents and visitors

NEW COMMUNITY STRATEGIC PLAN

Murray River Council have endorsed an updated Community Strategic Plan 2025-2035 (CSP) following the appointment of a new council.

The CSP is the council's 10-year roadmap that outlines the community's goals for the area and the key strategies needed to achieve them. The CSP guides the development of Council's plans, policies, budget and program of works.

Last updated in the 2021/22 year, the document was refreshed ready for implementation in the 2025/2026 year.

Our Community Strategic Plan builds on the foundations of the previous strategies and goals that were identified through the extensive CSP engagement undertaken in 2022.

With many of the ideas and themes still relevant, this latest version of the CSP represents a refresh of the existing document rather than a complete redevelopment, ensuring continuity and alignment with ongoing community priorities.

ESTABLISHMENT OF ACCESS AND INCLUSION ADVISORY COMMITTEE MEETING

Council established a new Access and Inclusion Advisory Committee, marking a significant step toward improving accessibility and inclusion within the community.

The committee includes representatives from the local community, Council, and disability service providers Community Living & Respite Services and Vivid.

Meeting bi-monthly, they will provide ongoing advice and recommendations to help ensure the rights and needs of people with disabilities are integrated into Council's planning, projects and services.

A key focus of the committee is to support the progression of actions outlined in Council's Disability Inclusion Action Plan (DIAP). The DIAP offers a series of recommendations to help council identify and address barriers for people with disabilities.

NEW MOAMA FLOOD RISK MANAGEMENT STUDY AND PLAN

Council formally endorsed the Moama Flood Risk Management Study and Plan.

The decision follows a public exhibition period and further clarification to council on the governance oversight and peer reviews that supported the development of the Study and Plan.

The adopted Plan recommends a range of actions including flood mitigation works, updates to development controls, and improvements to local flood warning systems.

These measures aim to reduce the risk and potential damage from future riverine flooding events and support responding agencies during emergencies.

The Moama Flood Risk Management Study and Plan is the second stage of the Echuca Moama Torrumbarry Flood Study and Risk Management Plan Project; a collaborative effort between Campaspe and Murray River Councils, the Victorian North Central Catchment Management Authority, the Department of Environment, Energy and Climate Action, and the NSW Department of Planning and Environment.

LAUNCH OF CAMPASPE MURRAY BUSINESS CONNECT EVENTS

Murray River Council and Campaspe Shire Council co-hosted the inaugural Campaspe Murray Business Connect event in April 2025, bringing together local businesses for networking and leadership inspiration.

The evening featured Antarctic expedition leader David Knoff as keynote speaker, sharing his extraordinary story of resilience and leadership while guiding a team through 537 days of isolation during the Covid-19 pandemic.

The event fostered stronger business connections across the region, provided valuable professional development opportunities, and reinforced Council's commitment to supporting local business growth and collaboration.

Next event was scheduled for October 2025.



The Campaspe Murray Business Connect event brings together local businesses for networking and leadership inspiration.

SOUTHERN RIVERINA DROUGHT RESILIENCE PLAN

Murray River Council, alongside Berrigan Shire, Edward River, and Federation councils, launched a collaborative Drought Resilience Plan to strengthen the region's capacity to manage future climate and drought challenges.

Co-funded by the Australian and NSW Governments, the Plan outlines community-driven initiatives including water management, renewable energy, AgTech support, and wellness programs. By leveraging local knowledge and regional collaboration, the Plan aims to build sustainable landscapes, support economic diversification, and enhance community resilience.

NAIDOC WEEK WORKSHOPS AND ART PROJECT

Once again Council partnered with South West Arts to deliver NAIDOC Week workshops in our local schools.

South West Arts, in partnership with Yarkuwa Indigenous Knowledge Centre, delivered a series of NAIDOC Week workshops at Moulamein, Wakool and Tooleybuc.

The workshops were led by First Nations artist Chantelle Molloy and include cultural storytelling, Q&A, and a collaborative painting activity based on the Rainbow Serpent. The workshops aim to build understanding, respect and pride in Aboriginal culture and the NAIDOC theme. This hands-on experience allowed the children to ask questions and gain a deeper understanding of the rich cultural heritage.



The NAIDOC Week workshops allowed the children to ask questions and gain a deeper understanding of the rich cultural heritage.

COUNCIL'S FOUR-YEAR PLAN ADOPTED

Council adopted its updated Delivery Program 2025–2029 which outlines Council's key priorities and actions for the next four years.

The document outlines 'projects' and 'programs of works' that have been identified by the community, or through Council's plans, policies and budgets.

There is a strong focus on implementing the strategies, policies and plans we have developed over the previous Delivery Program period, along with activities relating to general operations, maintenance and renewals. Council's Delivery Program 2025–2029 came into effect on July 1, 2025 and is supported by the yearly Operational Plan and Budget.

MAJOR MILESTONES THROUGH RETURN & EARN DEPOT

The Return and Earn Facility at Moama's Waste Management site was officially opened in October 2024, offering improved options to process bulk containers under the NSW Container Deposit Scheme.

The Return and Earn Automated Depot houses machines that process large volumes of containers, sort them, count them and provide refunds to users.

And thanks to the incredible support of the community, Murray River Council locals have recycled just over 1 million bottles, cartons, and cans since the launch of the Depot.

The environmental impact of recycling 1 million containers instead of producing new ones is staggering. Users have contributed to:

- Energy savings equivalent to powering 11 households for a year.
- Water conservation equal to filling 2 Olympic-sized swimming pools.
- Landfill reduction by avoiding 6 garbage trucks' worth of waste.
- Carbon dioxide emissions reduction on par with taking 45 cars off the road for a year.



Our Return and Earn Depot opened in October, offering improved options to process bulk containers under the Container Deposit Scheme.

ROADS PROJECTS

The below list details some of the infrastructure projects that have commenced or been completed (list is not exhaustive):

- Wakool Street & Chester Street Intersection Traffic Calming (Barham)
- North Barham Road Rehabilitation
- Speewa Road Widening & Reconstruction
- Barmah Road Rehabilitation & Widening
- Unsealed Road Resheeting
- Mathoura Footpath Construction
- Mathoura Footpath Renewal Program
- Moulamein Footpath Construction
- Kiely Road Footpath
- Clark Court Stormwater
- Kyalite Road Widening
- Centre Road Widening & Reconstruction
- Moulamein Road and Barham Road Intersection Upgrade
- Maude Road Reconstruction

INTERNATIONAL WOMEN'S DAY

Council hosted a long lunch in Barham to celebrate International Women's Day in March.

Held in Riverside Park, the event was a great opportunity to celebrate local women and hear some inspirational stories on rural life from special guest speaker and 'First Time Farmer' Kaitie Nash.

A sell-out event, it was a great opportunity for local community members to come together, meet new people, be inspired by stories of leadership and mark the achievements of the remarkable women in their lives.



A Long Lunch was held in Barham to celebrate International Women's Day.

FINALISATION OF TIMBER BRIDGE REPLACEMENT PROGRAM

This year Council put the finishing touches on the Tooranie Road / Yarrein Creek Bridge, marking the final timber bridge on our replacement list.

This milestone is an exciting moment for the community after years of steady progress, careful planning, and grant applications by Council's Major Projects Team.

Each new bridge is designed for higher mass limit capacity, with a design life of 100 years.

The completion of these projects has not only improved heavy vehicle access but has strengthened vital connections to our arterial and regional road networks, supporting the movement of farm produce, grain, and livestock across the region.



Council put the finishing touches on the Tooranie Road / Yarrein Creek Bridge, marking the final timber bridge on our replacement list.





Gulpa_Room

Connect by pressing







Delivery Report

Our **Delivery Report** details the organisation's performance against the Operational Plan for 2024-25. More specifically, it focuses on the projects or program of works detailed in the final year of our 2022-26 Delivery Program.

The report is structured around the Community Strategic Plan (2022-2032) Themes:

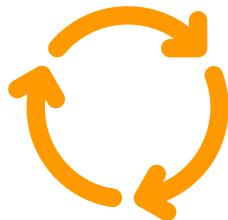
- A place of environmental sensitivity
- A place of progressive leadership
- A place of liveable communities
- A place of inclusion, culture and wellbeing
- A place of prosperity and resilience
- Connected communities
- Tomorrow's technologies.

The following pages also offer a status icon against each project:



Completed.

Work is complete and our target/goal has been achieved.



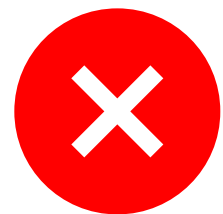
Ongoing.

Items that will be ongoing or will continue to be worked on in the 2025-35 CSP.



On Target.

Work is underway and due to be completed to schedule. These projects are often across multiple years.



Delayed.

Work is behind schedule or on hold.




A PLACE OF ENVIRONMENTAL SENSITIVITY



Working together as a community to protect and enhance
our natural and built environment for the future.

Goal 1 - Facilitate Circular Economy

1.1 Designing and promoting products that last and that can be reused, repaired and remanufactured

Action	Result	
An increase of waste diversions of reclaimed, recycled and remanufactured materials out of the landfill sites.	1.1.1 Plan for and build an Automated Depot to recycle bottles and cans at Moama Landfill.	
	The Automated Depot for the processing of beverage containers under the State Government's Return and Earn Program officially opened and is receiving containers from the public. The facility continues to attract larger container volumes as more members of the community hear about the ease of use and speed which containers can be processed.	

1.2 Enhance waste and recycling programs to increase resource recycling across LGA



Action	Result	
Investigate, design and construct a resource recovery facility in Moama. With further programs to be considered across the Council area.	1.2.1 Encourage Council's Community to participate in the National Garage Sale Trail. Council to support the National Garage Sale Campaign.	
	Council promoted the Garage Sale Trail in the lead up to the event in November 2024.	
	1.2.2 Reuse of material in other projects reviewed regularly. Reuse of road base, crushed concrete, recycled plastic furniture	
	Crushed concrete is used extensively at our Transfer Stations and Landfills to improve access. Other departments of Council are continuously encouraged to assess the merits of recycled products for use in projects and services. Road pavement materials are recycled in reconstruction projects and if any materials are required to be removed, this can be reused at Council's water facilities.	





Goal 2 - Protect, enhance and sustain the natural environment



1.3 Integrated Water Cycle Management

Action	Result
Review and update the Residential Drainage / Flood Management Strategies.	1.3.1 (a) Progress the Moama West Drainage Strategy as development grows.
	<p>The review of the Moama West Drainage Strategy was put on hold while the Echuca Moama Flood Study (EMFS) is in progress.</p> <p>The EMFS report was prepared to better understand and define flood behaviour of the Murray, Campaspe and Goulburn River systems and their impact on the Echuca-Moama area. During 2024/25, the Moama Flood Risk Management Study and Plan has been in preparation.</p> <p>The Draft Flood Plain Risk Management Study and Plan assesses and recommends various mitigation options including physical works, development controls and flood warning systems. It also provides important intelligence for responding agencies.</p> <p>A Community Reference Committee was established specifically for the project and wider community input has been openly sought throughout the project including extensive consultation seeking details of flood prone locations and suggestions for mitigation works to supplement those identified by the flood engineers.</p> <p>Key proposed flood modification measures in the draft include:</p> <ul style="list-style-type: none"> • Construction of a new levee along the Murray River near Tindarra Resort, with provisions for a temporary levee during the interim period. • Upgrades to the existing Moama Town Levee to ensure adequate freeboard - 0.8 metres for earthen sections and 0.59 metres for concrete sections. • Review and enhancement of Council's stormwater drainage system to prevent backflow from the river. • Installation of permanent stormwater pumps at Chanter Street. <p>Council's Housing Strategy will also impact on the Moama West Drainage Strategy.</p>





Review and update the Residential Drainage / Flood Management Strategies.	1.3.1 (b) Construction of the Moulamein Levee	
	<p>The construction of the Moulamein Levee continues to progress, building on the strong foundations achieved in the previous year. Moulamein Flood Study review underway. Preparations for delivery are advancing.</p> <p>Flood study work also continues across the region, with the Moulamein Flood Study review nearing draft stage for Council consideration. Tenders are being assessed for the Barham and Mathoura/Picnic Point Flood Studies. The Echuca Moama Torrumbarry Flood Study, with its Risk Management Plan, was adopted and is currently on public exhibition.</p> <p>These efforts collectively demonstrate Council's proactive and coordinated approach to addressing stormwater and flood management challenges, protecting our communities and building resilience for the future.</p>	
	1.3.1 (c) Investigate and progress stormwater infrastructure upgrades across the region.	
	<p>Council is committed to enhancing stormwater infrastructure across the Council area to ensure sustainable and effective management of stormwater runoff. We continue to review our stormwater infrastructure with the intention of identifying key areas for upgrades and improvements. These efforts are part of our ongoing commitment to protect our community from flood risks and maintaining the integrity of our local environment.</p> <p>Works completed, in progress or still under investigation include, but not limited to, the following:</p> <ul style="list-style-type: none"> • Goldfinch Court, Murray Downs and surrounding overland flow and storage. • Clark Court, Moama. • Tomara Court, Moama. • Shaw Street, Moama. • Morago Street, Moulamein. • Moama Overland Drainage Strategy. • Barham Overland Drainage Strategy. • Barham urban streets and laneways. • Various pit upgrades and • Various culvert and roadside drainage upgrades on road reconstruction projects. <p>Furthermore, other than upgrade works, Council also undertook increased maintenance works on roadside drainage, table drains, inground pipes, pits and gross pollutant traps (GPTs).</p>	

Review and update the Drinking Water Management System.	1.3.2 Investigate and address water pressure issues across the region	
	<p>During the 2024/25 period the following actions were undertaken:</p> <ul style="list-style-type: none"> • Water pressure improvement works were completed for Barham. • Scoping for hydraulic modelling of the Moama raw water network; and • Murray Downs raw water and filtered water networks was completed. Modelling is scheduled and funded for 2025/26. 	
Review and update the Sewer Strategy / Management Plan	1.3.3 Review and update sewer plant and network operations as required. Ongoing investigations	
	<p>Design of a range of augmentation projects for the Barham sewer system progressed during 2024/25. Design for the upgrade of the main outfall sewer pump station and rising mains is complete. Design of a Sewer Treatment Plant (STP) upgrade is substantially complete.</p> <p>Concept designs for the upgrade of the Moama Sewer Treatment Plant are nearing completion and identified projects are now included in the Long Tem Financial Plan.</p>	
1.4 Improving areas of natural habitat		
Action	Result	
Identify and enhance natural values/habitats as part of any landscape upgrades to Council Reserves	<p>1.4.1 Development of the Waterfront Strategy</p> <ul style="list-style-type: none"> • encompass protection of the riverine environment • regeneration and restoration of river frontages including erosion and bank stabilisation works 	
	<p>A new waterfront strategy for the Riverina Region is under development by NSW Department of Planning and Environment (DPE). Specific waterfront requirements are to be included in the Development Control Plan (DCP) currently under development. No timeline for the delivery of the waterfront strategy from DPE is known.</p>	
Sensitive urban design, green spaces included in developments where appropriate	<p>1.4.2 New subdivisions will incorporate green spaces in their urban design for Council to manage in the future.</p>	
	<p>Council is currently managing an abundance of parks and open spaces in accordance with the Parks & Open Space Strategy 2024-2034.</p> <p>New subdivisions are being assessed and green spaces are being considered based on the Parks Hierarchy and catchment mapping. Green space operational maintenance requirements will be classified accordingly based on their intended use and delivered in accordance with the adopted Parks & Open Space Service Delivery Plan.</p> <p>New developments within the reporting period have been assessed and delivered in accordance with the adopted strategies and goals.</p>	

1.5 Landfill Rehabilitation works		
Action	Result	
Develop & begin implementation of Waste Management Strategy to rehabilitate landfill sites over the next 10 years.	1.5.1 Upgrades to landfills and transfer stations to be carried out on a risk- based approach.	
	<p>A Complying Development Consent (CDC) has been received for the push pit at the Moama Waste Management Facility. The project is on track.</p> <p>The Koraleigh Landfill rehabilitation project commenced and planning approval received. A design will be completed in late 2025 with construction commencing shortly after.</p> <p>Final designs for the expansion of the landfill at Moama have been received.</p> <p>A power upgrade was undertaken at the Mathoura Transfer Station to ensure operational data can be captured.</p> <p>A methane gas capture trial was undertaken at the Moama Landfill to ascertain the likelihood of managing gas at the site. This will help MRC ahead of the NSW EPA mandating gas management by 2030.</p>	
1.6 Stewardship agreements		
Action	Result	
Work with relevant agencies to identify any projects that Council can support and contribute to relating to biodiversity, carbon or other offset agreements.	1.6.1 MRC / DPIE Sustainable Councils and Communities Program findings to be reviewed and implemented.	
	On-going – projects and opportunities to be identified.	





Goal 3 - Plan for the impacts of climate change




1.7 Environmental Sustainability Strategy

Action	Result	
Develop & begin implementation of an Environmental Sustainability Strategy, containing energy efficiency and the impacts of climate change.	1.7.1 Develop an Environmental Sustainability Strategy taking into account energy efficiency & the impacts of climate change	
	Not completed. Priority for future year.	
	1.7.2 Adopt an internal program of works within MRC to address micro energy production – for MRC site usage.	
	<p>Investigations into micro grid generation indicated that given the current operations and locations of Council, such a facility would not be technically or financially viable.</p> <p>A wider solar generation project to supply the grid was envisaged at a 200,000 sqm Council owned land off Cobb Highway north of Moama. However, Council resolved not to embark on such a project due to the timeframes required for investigations and construction.</p> <p>Several other initiatives to reduce energy costs and carbon emissions have been undertaken as follows:</p> <ul style="list-style-type: none"> • Study completed to identify the optimum sites for behind the meter solar energy generation. • Upgraded large site meters to smart meters to generate more detailed data for better decision making. • Grant application submitted for 8 sites. Awaiting decision of granting body. • Tariff code adjustments to optimize power costs completed. <p>Joint procurement exercise through RAMJO has been completed. A 100% 5-year renewable power purchase agreement entered into with significant cost savings for large sites. Separate agreement for small sites and unmetered sites has also been completed.</p>	

Goal 4 - Increased awareness & education for environmental sustainability

1.8 Develop an education program focusing on Council Services

Action	Result	
Development of schools, early childhood and community education program focusing on sustainability, weeds & invasive species, water, sewer, waste and illegal activities.	1.8.1 Develop an education program focusing on Council service <ul style="list-style-type: none"> Sustainability Rare and Endangered species 	
	Working Towards a Sustainable MRC remains as a focus for projects across MRC. We are working on focusing on social, financial and environmental sustainability for various projects across the region.	
	1.8.2 Develop an education program focusing on Council service <ul style="list-style-type: none"> Water efficiency 	
	Council's early learning program based on water efficiency and the water cycle has continued to be rolled out in 2024-25, with the sessions being well received by students and educational centres. Water leak detection letters continue to be sent monthly to ratepayers who had unusually high water usage noted at their property. These letters are designed to notify customers of a potential water leak at their property and assist with 'bill shock'.	
	1.8.3 Develop an education program focusing on Council service <ul style="list-style-type: none"> Sewer systems 	
	Staff attended the Echuca Moama Discovery Day and provided advice about sewer systems.	
	1.8.4 Develop an education program focusing on Council service <ul style="list-style-type: none"> FOGO, Waste and Recycling 	
	Our waste education programs have continued over the year with the assistance of the Petrarus Group taking education sessions on our behalf at Public School (K-6) settings while Council is still undertaking Early Education setting information sessions for 3-4 year old preschoolers. Website, social media and print media updates were provided to the community.	

Development of schools, early childhood and community education program focusing on sustainability, weeds & invasive species, water, sewer, waste and illegal activities.	1.8.5 Develop an education program focusing on Council service - Illegal activities	
	Our main project focus is on the Fire Hazard Reduction Program. This involved, face to face education, letters, social media and print media campaigns. Our ongoing campaign and consistency of messaging has shown a decrease in initial property identification for fire hazard reduction inspections. We also began an Environmental Health focus with the introduction of the Glitter Bugs program for Early Education settings (3-4 year old preschoolers) and the ongoing Mosquito awareness project.	
	1.8.6 Develop an education program focusing on Council service - Weeds and biosecurity	
	Community education information on weed management has been distributed with information on weeds, farm inspection opportunities and general weed management advice.	
	1.8.7 Develop an education program focusing on Council service - Geospatial	
	Not complete.	





A PLACE OF PROGRESSIVE LEADERSHIP


We will plan and advocate for the changing needs of our community through effective and engaging leadership.




Goal 1 - Deliver exceptional & consistent service to our internal & external community





2.1 Visitor and Resident information





Action	Result
Development of a Community Directory and general information relevant to Council and local services.	2.1.1 Ensure Service NSW services are communicated and frequently visit outlying locations
	Service NSW services are offered at Barham, Moama and Moulamein at MRC's face-to-face customer service centres. 
	2.1.2 Investigate subscription-based program for online community directory
	<p>Development of the "Live, Work, Invest" website and integrated Community Directory progressed steadily. Completed in October 2024.</p> <p>The website and directory were successfully launched on 4 December 2024, with promotion across web, social media and email channels.</p> <p>Targeted marketing campaigns were implemented from early 2025, including flyers, postcards and in-Council advertising, resulting in additional business and community registrations.</p> <p>Promotion of the Directory continued as a key initiative to grow community engagement and business participation through mid-2025.</p> 

2.2 Provide a variety of options on how people can contact Council.

Action	Result
Develop a community access/engagement strategy including digital platforms and by phone.	2.2.1 Ensure face to face service centres are retained across the region
	<p>MRC has four face-to-face Customer Service Centres – Barham, Mathoura, Moama and Moulamein. Our Customer Service Centres provide Council services as well as agency services across various locations.</p> <ul style="list-style-type: none"> • Service NSW (not available at Mathoura) • V/Line • Services Australia • Allianz 

Develop a community access/engagement strategy including digital platforms and by phone.	2.2.2	In addition to online information capture – continue to use paper- based forms for non-tech savvy community members	
		<p>Council aims to ensure that everyone has access to the services and resources they need. To accommodate all our community members, especially those who may not be comfortable with technology, we will continue to offer paper-based forms for their convenience.</p> <p>Where paper-based forms are unavailable, our Customer Service team will assist community members who need support navigating online forms.</p>	
	2.2.3	Develop a community access/engagement strategy including digital platforms and by phone. Implement a customer satisfaction annual survey and rating system to note service satisfaction with Council services	
		<p>This information will be formally captured in the Customer Service Strategy (CSS) and Customer Experience Strategy (CES). CSS will be delivered in 25/26 financial year. CES will be delivered in 26/27 financial year.</p> <p>“Voice of Customer” surveys are completed to measure customer satisfaction rates and track customer journey. These are conducted every month and capture at least 10% of customers who made service requests.</p> <p>“Community Satisfaction” surveys will commence in the 2025/26 financial year. These surveys are completed every second year.</p> <p>“Snap Send Solve” is an emerging digital platform that allows customers to make service requests to Council and other agencies. The Customer Service team have been managing the requests that Council receives and proactively communicating with customers.</p> <p>Work began on Business Process Automations for the TechnologyOne Service Request module. This module will likely be delivered in 2026/2027 financial year.</p>	
2.3 Customer Service Charter			
Action	Result		
Develop and implement a fully integrated Customer Relationship Management (CRM) process and system.	2.3.1	Customer Service Charter to be aligned and implemented across Council's Business Units	
		<p>Implementation of a Customer Service Charter is to be completed in 2026/2027 financial year, once we have established our Customer Experience Strategy. This will enable us to create a Charter which will define the standards customers can expect and provide an obtainable Service Level Agreement.</p>	

Develop and implement a fully integrated Customer Relationship Management (CRM) process and system.	2.3.2	All Council staff to undertake and complete Customer Service training	
		Investigation of online delivery of customer service training modules will be included in Customer Service Strategy. Council plans to launch ELMO (an online learning management system) in 2025/2026 financial year, which will allow for customer service training for all staff.	
	2.3.3	Development of Customer Relationship Management (CRM) process and system – phone system, knowledge management system.	
		<p>TechOne Service Request module will act as Council's CRM. This module is expected to be delivered in 2026/2027 financial year.</p> <p>New phone and call centre solution will be investigated and delivered in future year.</p> <p>A Knowledge Management System is now in place.</p>	
2.4 - Statutory Planning and Building			
Action	Result		
Encourage improved standards of development application.	2.4.1	Percentage of approvals completed within statutory timeframes. Update Development Services Charter.	
		Council currently has a fast-track team working on domestic and residential developments with average processing times of 27 days.	
	2.4.2	Development Control Plan (DCP) reviewed and prepare new DCP	
		Actions relocated to 3.11.1 – better alignment within CSP / DP	
	2.4.3	Local Environment Plan (LEP) reviewed and prepare new LEP	
		Actions relocated to 3.11.2 – better alignment within CSP / DP	
	2.4.4	Waterfront Strategy developed and implemented	
		<p>A new waterfront strategy for the Riverina Region is under development by NSW DPE. Specific waterfront requirements are to be included in the (DCP) currently under development. No timeline for the delivery of the waterfront strategy from DPE is known.</p> <p>Council's DCP will have as a priority outcomes from the reviewed Housing Strategy,</p>	


Provide sufficient resources to meet statutory delivery timeframes.	2.4.5 Undertake and complete process mapping of planning processes and efficiencies.	
	This initiative is underway as a part of the Tech One software implementation.	
	2.4.6 Advocate in relation to regionalisation of NSW Planning Portal	
	Council continues to advocate for better planning outcomes, providing written submissions to proposals where possible and making representations to the NSW Department of Planning, Housing and Infrastructure (DPHIE) and other governing bodies in relation to specific planning matters relevant to our community.	
Provide improved communication measures for planning enquiries.	2.4.7 Reduced number of general planning enquiries into Council. Allowing more focus and timely approvals of DA's.	
	Checklists developed and reported in the 2024 Annual Report remain in place and are kept up to date.	
	2.4.8 Increase education and training for locals on use of NSW Planning Portal and other requirements.	
	In 2025/2026, Council will continue to provide NSW Planning Workshops if demand requires.	





Goal 2 - Continue to be a trusted and ethical leader that leads by example

2.5 Leadership that is trusted, capable and collaborative

Action	Result
Develop and implement a Corporate Strategy.	2.5.1 Revitalisation of Meninya Street Moama
	<p>The Meninya Street Master Plan was developed in 2018 based on feedback from the community and businesses to identify a future plan for the streetscape. The project has been progressed since this time which has included extensive public consultation, development of a 'fly through' animation video and completion of a Concept Plan.</p> <p>In 2023, a contract was awarded to Spire Australia Pty Ltd for the detailed design of the future Meninya Street streetscape. The detailed design has been progressed since this time with the following actions undertaken in 2024/25:</p> <ul style="list-style-type: none"> Preparation of functional layout plans Development of landscape concepts Detailed investigation and further engagement on a number of aspects including car parking, turning movements, landscaping and intersection treatments. <p>Further investigation and engagement undertaken will now result in the detailed design completion date extending into the 2025/26 financial year.</p>









Develop and implement a Corporate Strategy.	2.5.2 Partnering with community and businesses to achieve positive community outcomes	
	<p>Council continues to partner with community groups, businesses, neighbouring Councils and industry to deliver shared outcomes across the region. Key partnerships included:</p> <p>Cross-border collaboration: Working with Campaspe Shire Council and Campaspe Port Enterprise to co-fund and operate the Echuca Moama Visitor Information Centre and jointly develop a new Echuca Moama destination brand, website, social media platforms and a destination marketing plan (to be implemented in the 2026/2027 financial year).</p> <p>Community-driven projects: Supporting event organisers across the Council area to deliver activities such as Moama Lights, River Daze and the River Country Art Trail - including engagement with local artists, schools and community committees.</p> <p>Education and workforce initiatives: Collaborating with the Committee for Echuca Moama (C4EM), Campaspe Shire, Bendigo TAFE and other stakeholders to pursue funding for a Country University Centre, while also delivering workforce research, attraction planning and targeted business workshops.</p> <p>Business engagement: Partnering with Murray Connect, Barham Inc, industry bodies and local chambers to deliver business networking events, workshops and mentoring. Additionally, Council have been strengthening connections between business and community groups.</p> <p>Regional development and resilience: Supporting the Western Murray Land Improvement Group on agri-innovation projects (biochar, hemp) and implementing the Drought Resilience Plan. This Plan which was developed through broad community consultation and continues to involve a wide range of stakeholders across the agriculture sector and beyond.</p> <p>Tourism promotion: Working with Destination Riverina Murray, Murray Regional Tourism and Destination NSW on campaigns, training and joint initiatives to strengthen the region's tourism offering.</p> <p>Renewable energy transition: Engaging with governments, developers and local landholders on renewable energy projects and benefit-sharing schemes to support positive local outcomes.</p> <p>Through these partnerships, Council demonstrated its commitment to fostering collaboration, supporting innovation and ensuring that community and business stakeholders are actively engaged in projects that build resilience and drive long-term positive outcomes.</p>	



	2.5.3 Develop a Child Safe Strategy and implement as per NSW legislation.	
	Council participated in Office of the Children's Guardian (OCG) Supported Assessment Program – where Council's Child Safe Standards were developed. All staff training is undertaken annually.	
	2.5.4 Define Council's internal and external services as well as what Council is and is not responsible for.	
	This work has been undertaken and completed.	
Review and enhance our values and behaviours within Council.	2.5.5 MRC values and behaviours to become an integral part of the staff performance appraisal process.	
	New organisational values adopted - Respect, Accountability, Integrity, Sustainability and Excellence. New staff appraisal process has been developed and implemented.	
	2.5.6 Scope, develop and deliver a Corporate Strategy.	
	The revised 2025-35 Community Strategic Plan (CSP) was presented for community consultation and thereafter adopted by Council. The resulting 4-Year 2025-29 Delivery Program (DP) has also been presented for community consultation and subsequently adopted by Council.	




Goal 3 – Provide clear, concise and consistent information that is easily accessible to our customers





2.6 Improve externally provided information and communication.

Action	Result	
Further develop and enhance public communication materials.	<p>2.6.1 Update and improve external community information pathways including</p> <ul style="list-style-type: none"> • Website and online webforms • Your Say Portal • Use community noticeboards • Increase online and offline event frequency to communicate and drive outcomes • Snap Send Solve • Continue digitisation of externally available services 	
	<p>Website review completed with focus on self-serve options, ease of navigation and streamlined home page.</p> <p>Utilisation of NSW Live Traffic portal to inform community of traffic changes, bridge lifts and project updates. .</p> <p>“Snap Send Solve:” app continues to see increased use and we are exploring options to further integrate this into Council systems.</p> <p>“YourSay” continues to be utilised to capture community feedback and tracking of projects across the region. It is well utilised by community.</p>	
Further develop and enhance public communication materials.	2.6.2 Ensure accessibility guidelines are adhered to for all publications where possible (incorporated into Council's Community Engagement Framework)	
	Ongoing development of website, flyers, social media posts to ensure they incorporate plain english and graphics to assist with readability.	
	2.6.3 Investigate and provide a report on relocation of the information centre in Moulamein to the Moulamein Heritage Village	
	Council investigated options for the delivery of visitor information across the Council area. Pop-up visitor information points, including a brochure stand, printed materials and flags were established at the Moulamein Heritage Village to provide accessible information to visitors.	
	2.6.4 Investigate and implement NSW Planning Portal links to allow better integration with MRC IT systems	
	The integration of the Planning Portal with the Technology One (TechOne) Enterprise Resource Planning (ERP) system was launched in 2025. There remain further improvements to be realised to increase efficiency before we see a full return on investment.	

Further develop and enhance public communication materials.	<p>2.6.5 Upgrades to the MRC website to include</p> <ul style="list-style-type: none"> • Web-based payment options • Interactive mapping of foot and cycle paths • Community directory • Move to more paperless documentation (online signing/ portal) 	
	<p>Council's website project is progressing.</p> <p>The community directory has been created and loaded onto "Live Work Invest" in River Country website.</p> <p>More online forms are becoming available as the project progresses. This process has been adopted into business-as-usual operations.</p>	
	<p>2.6.6 Investigate and undertake a business case for creating a Community Directory including</p> <ul style="list-style-type: none"> • housing or 'New to town' concierge service Trades directory 	
	<p>Investigation into a community directory was completed, with the decision made to integrate it into the new "Live, Work, Invest" platform.</p> <p>A Community Directory was launched on 4 December 2024, providing a platform for local businesses, community groups and organisations to register and be listed.</p> <p>A New Residents Kit was made available online and distributed in hard copy to real-estate agents and libraries across Echuca-Moama, Barham and Moulamein.</p> <p>The "Live, Work, Invest" website incorporated a dedicated relocation page and guidance, scheduled for launch in mid-November, to support newcomers with relocation information and access to housing options.</p> <p>Further development in June 2025 enhanced relocation resources, including information on new residential developments and links to available land, homes and rentals in the Murray River Council area.</p> <p>Work to grow the directory and expand listed services continued throughout 2025.</p>	
	<p>2.6.7 Service signage at front of MRC buildings (what services are available at each location)</p>	
	<p>All council buildings now have signage.</p>	

2.7 Improve internal services to better support community needs		
Action	Result	
Develop Customer focused culture within Council.	2.7.1 Upgrades to internal services to increase accessibility of internal information <ul style="list-style-type: none"> New CRM to improve customer interface Develop intranet 	
	Intranet: Council's Intranet was completed and is regularly updated to help Council employee to undertake their day-to-day activities and find important information quickly. Customer Requests Management (CRM): TechnologyOne project is due to be completed in March 2026, which will improve the customer interaction experience with Council, moving things online, introducing "Snap Send Solve" and internally streamlining support tickets with reportable metrics.	
Goal 4 – Achieve community driven results through collaboration and engagement (community and stakeholder).		
2.8 Community and Council collaboration		
Action	Result	
Increased interaction with Communities.	2.8.1 Review and update Councils Community Engagement Framework. <ul style="list-style-type: none"> Plan to increase face to face engagement with communities Provide updates on CSP and Delivery Program implementation Council meetings being held in various locations across the region Meet the Council events (staff and councillors). 	
	Community Strategic Plan (CSP) & Delivery Program (DP): DP implementation was reported monthly via Monthly Operational Report (MOR) from each of the Business Unit Managers and published in the Business Papers. 2024-25 was the final year of the existing Delivery Program (DP). Council has delivered many of the items listed within the 2022-26 DP, which in turn has provided the basis of information for the development of an updated CSP and DP, which aligns with the new term of Council. Community consultation was undertaken and the CSP was adopted, taking into consideration community feedback, in February 2024. The draft DP was workshopped and Community Consultation occurred during March 2024, with the final DP being adopted in April 2024. Ongoing development of options to increase engagement are being investigated.	

Increased interaction with Communities.	2.8.1 ...continued	
	<p>Council Meetings:</p> <p>All meetings were held in Moama, with exception of the November 2024, which was held in Tooleybuc. Council workshops will be held in various locations and provide the community the opportunity to come along and meet with Councillors and senior staff as part of the engagement approach.</p> <p>Council Committees:</p> <p>The Manager of Local Connections (MLC) and the Community Recovery Officer have worked together to increase interaction with communities. Working with 355 committees to understand issues and be the point of contact for these groups.</p>	
	2.8.2 Provide additional information to community relating to grant opportunities for community driven projects (e.g. Goodnight Wetlands).	
	<p>Grant opportunities were regularly communicated to community groups via monthly newsletters, targeted emails and direct engagement.</p> <p>The regular business newsletters provide tailored information on resources, events and grant opportunities for local businesses.</p> <p>Council met with numerous community groups and organisations to provide guidance and support for grant applications, including local clubs, schools and committees.</p>	
	2.8.3 Further develop partnerships with local community groups to implement community driven projects	
	<p>Council provided ongoing support and guidance to community groups, including assistance with project planning, grant applications and event delivery.</p> <p>Strengthened partnerships with local committees, clubs, schools and event organisers to enhance community engagement and participation in projects and events.</p> <p>Supported a wide range of community events, including Australia Day celebrations, Easter fairs, fishing competitions, car shows, Motorama, Kiwanis Conference, NYE Fireworks, local races and festivals across the Murray River Council area.</p> <p>Collaborated with regional partners and neighbouring Councils to deliver workshops and initiatives, such as the Grants Guy Roadshow, to build capacity in grant writing and project implementation.</p>	

Increased interaction with Communities.	2.8.3continued	
	<p>Provided targeted promotional support for events and projects, including marketing, event approvals, risk management advice and strategic guidance - helping ensure successful delivery and visibility.</p> <p>Focused on fostering long-term, meaningful relationships with local groups to sustain community-driven initiatives and strengthen the cultural, social and economic fabric of the region.</p>	
	2.8.4 Increased interaction with Communities.	
	<p>State Government funded Community Recovery Officer was in place to support flood recovery efforts across MRC. This role established sustainable connections through mapping of services, supporting Council's Section 355 Committees and developing community recovery committees.</p> <p>A suite of volunteer documents has been developed to ensure Council maintains clear oversight and sound governance in regard to all volunteers working for Council.</p> <p>Following the completion of the State Government funding these roles will continue through the establishment of the Community Connections team, who are dedicated to community connection, volunteer coordination and support.</p> <p>A number of community events were supported and attended by Councillors and MRC staff. A tool to track all tasks/requests made by committees has been implemented and is now being used by all Council Officers who work with committees. This has increased effective communication between officers and Committees.</p>	
2.9 Community Engagement Framework		
Action	Result	
Further development and implementation of Council's Community Engagement Framework.	2.9.1 Review and update the existing Community Engagement Framework ensuring the framework is embedded into Council's operations	
	Council's Community Engagement Policy and Strategy were reviewed and updated during this year in line with the establishment of the new Council. Community Engagement Plans and Communication Plans are embedded into Council's Project Management Framework.	
2.10 Community Engagement Toolkit		
Action	Result	
Further development and implementation of Council's Community Engagement Toolkit.	2.10.1 Develop overarching engagement toolkit and implement engagement tools into Council processes	
	Council officers are continuing to focus on the implementation of fit-for-purpose engagement tools.	











A PLACE OF LIVEABLE COMMUNITIES




Well-planned, safe and accessible public spaces and facilities built with a strong sense of identity and place.

Goal 1 – Create and maintain safe and accessible community spaces that enhance healthy living and promote active lifestyles

3.1 – Sports and recreation facilities and spaces



Action	Result	
Outcomes of the Asset and service delivery review to be planned for and prioritised.	3.1.1	Develop a Service standards strategy for all Parks, Recreation reserves.
		<p>After extensive consultation with our communities, the Parks and Open Space Strategy 2024-34 was adopted by Council. The new strategy allowed Council to workshop and develop the Parks Operational Service Delivery plan which was also adopted and implemented throughout the reporting period. The Service Delivery Plan clearly defines the maintenance requirements for all open space and recreational areas within the Council area, the plan also assists Council to create and maintain safe and accessible community spaces in a more financially sustainable way.</p> 
	3.1.2	Investigate and plan for development of various boat ramps across the region.
		<p>Murray Downs Boat Ramp project has been completed and is awaiting formal opening to the public by Transport NSW after being funded through the NSW Better Boating Program.</p> <p>All other ramp assets are continually being assessed during low water levels by visual inspection to determine future maintenance requirements.</p> <p>Future requirements for the provision of new boat ramps will be considered as part of a larger strategy that will take into consideration community feedback on preferred locations for access points to waterways for recreational use.</p> 
	3.1.3	Ongoing monitoring and management of sports grounds across the region.
		<p>All sportsgrounds are currently maintained in accordance with adopted service delivery schedules and applicable adopted Master Plans. Sportsgrounds and facilities managed in consultation with user groups and relevant Section 355 Committees of Management.</p> 




Outcomes of the Asset and service delivery review to be planned for and prioritised.	3.1.4 Investigate and develop business cases and feasibility studies for outdoor exercise stations across the region	
	Current fitness station assets are maintained in accordance with relevant standards. Future outdoor fitness stations will be considered in conjunction with the Parks & Open Space Strategy 2024-2034, specifically the hierarchy inclusions list.	
	3.1.5 Investigate and develop business cases for change of ownership of Moulamein swimming pool and associated facilities	
	Moulamein swimming pool to be considered as part of the Aquatic Strategy development.	
	3.1.6 Ongoing monitoring and management of Moama and Mathoura outdoor swimming pools and associated facilities	
	Belgravia Leisure delivered another successful season at both Moama and Mathoura outdoor swimming pools. The end of season reports showed similar attendance figures across both locations to the previous year with a slight increase at Moama. Both pools have regular maintenance and asset renewal programs delivered in the off season.	
	3.1.7 Investigate and plan for development and upgrades of Skate Parks across the region.	
	Skate Parks and general recreational facilities have been included in the Parks and Open Space Strategy 2024-34. New projects will be considered as part of the overarching strategy with existing assets to be maintained in accordance with relevant standards and the Parks Operational Service Delivery Plan.	
	3.1.8 Ongoing monitoring and management of existing sports and recreation buildings.	
	All sports & recreation buildings currently maintained in accordance with applicable service delivery schedules and applicable adopted Master Plans. Facilities managed in consultation with user groups and relevant Section 355 Committees of Management. User agreements have been developed and applied across all Reserves. All building assets captured within the adopted Buildings Strategy.	






Outcomes of the Asset and service delivery review to be planned for and prioritised	3.1.9 Undertake Master Planning for new sport and recreation buildings and grounds across the region.	
	<p>Project delivered in conjunction with the Parks and Open Spaces Strategy 2024-2034 and Buildings Strategy.</p> <p>All current and future master planning will be undertaken in consultation with the relevant S355 Committees of Management and local communities.</p> <p>Koraleigh Recreation Reserve budget bid prepared for Draft 25/26 budget consideration.</p> <p>Moulamein South Recreation Reserve to be considered in Moulamein Town Master Plan.</p>	
	3.1.10 Undertake feasibility study for development of BMX / Mountain / Motor bike / Pump tracks across the region.	
	<p>Project not yet commenced.</p> <p>A feasibility study will be undertaken based on actual demand for these types of services and future budgeting.</p>	
	3.1.11 Review and rationalise requirements for sports and recreation facilities, based on demands of such services, usage of existing facilities and affordability of maintaining and renewing such facilities.	
	<p>All sports & recreation facilities currently maintained in accordance with service delivery schedules and applicable adopted Master Plans.</p> <p>Facilities managed in consultation with user groups and relevant Section 355 committees of management. Multiple S355 committees now dissolved with several more also requesting dissolution by council.</p> <p>Reduction of community volunteers to undertake maintenance tasks across all assets is of major concern and is impacting on operational costs associated with the on-going maintenance of community assets.</p> <p>Further review and assessment of current usage trends to be undertaken to ensure assets base is sustainable.</p> <p>Increased requests for support for grant funding applications by sporting and user groups.</p>	

Goal 2 – Enable development of sustainable liveable communities

3.2 Public Buildings



Action	Result	
<p>Delivery of a feasible level of service for the community in relation to public buildings.</p> <p>Building Asset Management Plan to determine Council's long term financial plans to deliver fit for purpose public buildings.</p>	<p>3.2.1 Town hall / public facility upgrades will be undertaken in line with the priorities set from the Building and Open spaces review – completed 2022. Feasibility and design requirement will be subject to grant funding availability.</p>	
	<p>Asset review completed. Maintenance and renewal plans being finalised.. Currently in the planning phase. Financial Year 2024-2025 (FY24/25) capital works and maintenance budget for Councils buildings derived from the 10-year maintenance and renewal plan. The following capital works were scheduled to be completed in FY24/25:</p> <p>Refurbishment of Mathoura Memorial Park Toilet Block – aging asset. Includes update of fixtures and fittings, replacement of defective components, render and painting.</p> <p>Noorong Hall - Replace entire hardstand with new concrete. Installation of new flooring. Reconstruction of west wall has been completed as a result of extensive termite damage.</p> <p>Mathoura Hall – Leak detection and associated drainage improvement to combat rising damp issue at the rear of the building. New concrete path installed at the rear of the building.</p> <p>Caldwell Hall - Re-stumping of the childcare building.</p> <p>Womboota Hall – Full external re-paint completed.</p> <p>Goodnight Hall – Restoration of the hall floor including - rotted and damaged sections replaced, full sand and clear coat / seal.</p> <p>Koraleigh Hall – Full upgrade of the buildings electrical wiring completed to ensure the building is electrically safe.</p> <p>Wakool Hall - Kitchen fit out is deteriorating in both the main area and the tearoom. External ramps leading from the hall to the storage ramp are too steep and there have been several near falls. Kitchen renewal and ramp upgrade required. Works deferred to the 2025/26 financial year due to difficulties in getting suitable contractors.</p> <p>Mathoura MVBC Park Public Toilet Upgrade - Capital upgrade of Mathoura MVBC Park Public toilets. The toilets are well patronised by travellers. They are rundown, outdated and do not cater for people with disabilities (not accessible). Officer will be seeking full grant funding Works deferred to the 2025/26 financial year due to inability to obtain grant funding.</p>	
	<p>3.2.2 Review existing public buildings for community needs, fit for purpose needs and affordability of maintaining and renewing such buildings.</p>	
	<p>The adopted Buildings Strategy 2024 – 2034 sets the framework for the provision and maintenance of buildings across the Council area. This Strategy takes a long-term strategic view and recognises that decisions made today about facility provision have significant and enduring management and operational implications (whole of life cost). It also seeks to plan for the delivery of new facilities and identifies which facilities are to be retained, replaced and consolidated or rationalised over the next 10 years.</p>	

3.3 Disability Action Plan for Open Spaces / Disability Inclusion Action Plan		
Action	Result	
Develop and implement a disability action plan for open spaces including a disability inclusion action plan.	3.3.1 Disability Inclusion Plan developed and embedded into Council's day-to- day operations and design programs.	
	Council Officers investigating Linkages and a Capacity Building Program to align actions from the NSW Communities and Justice, Disability and Inclusion. Funding would assist with the implementation of actions across the council area.	
	Formation of external community access and inclusion advisory committee emphasising commitment to fostering inclusivity and accessibility within our community.	
	Expressions of Interest to form an Access and Inclusion Advisory Committee closed in March. This step emphasises our commitment to fostering inclusivity and accessibility within our community and more importantly across Council as an organisation.	
3.4 Community Safer Spaces		
Action	Result	
Develop and implement a Community Safer Spaces Plan and associated documentation	3.4.1 Community Safer Spaces Plan and associated documentation developed and embedded into Council's operations	
	There has been minimal work undertaken on this action to date. This will form part of future emergency response planning.	
3.5 Lighting upgrades & improvements		
Action	Result	
LED lighting Strategy and program to be rolled out across the Council area (Street lighting and Parks and Reserves).	3.5.1 Progressive LED lighting replacement program to be undertaken over next 10 years. New subdivisions to use LED lighting.	
	The progressive LED lighting replacement program remains ongoing, with a focus on enhancing energy efficiency and sustainability across the region. LED lighting has been successfully implemented in new developments Inline with requirements. In addition, upgrades for some parks and reserves are in progress, with completion anticipated in the near future. All current sports field lighting has been upgraded to LED to reduce operational costs and to become more sustainable, with all future Parks and Open Spaces to be either LED or solar, reinforcing our commitment to sustainable infrastructure improvements.	

3.6 CCTV Strategy		
Action	Result	
Develop and implement a CCTV strategy for all townships.	3.6.1 Develop CCTV strategy.	
	The overall strategy for the introduction and use of CCTV is a work-in-progress. CCTV has been installed at many Council locations and remain in service and are used as required subject to adhering to the conditions as set out in the privacy legislation.	
	3.6.2 Begin installation and management of CCTV devices as identified in the strategy	
	Any further expansion or amendments to Council's CCTV devices will be undertaken after the completion of CCTV Strategy.	
3.7 Housing Strategy		
Action	Result	
Development of a Residential Housing Strategy which will guide the rezoning of future residential land over the next 5-10 years and beyond.	3.7.1 Develop a Residential Housing Strategy.	
	Council's Housing Strategy is currently under review by NSW DPE and MRC.	
	3.7.2 Review and develop the Local Environment Plan.	
	Upon completion of the LHS, council will amend the LEP as necessary to align with the goals of the LHS.	
3.8 Community / Botanical Gardens		
Action	Result	
Review and support the finalisation of existing community & Botanical gardens.	3.8.1 Continue to support existing community and botanical gardens	
	<p>Council will continue to maintain and monitor all completed stages of the gardens as they grow and develop in accordance with the Parks Service Delivery Plan. Further to this Council will continue to liaise with and support the volunteers on all operational matters.</p> <p>Further stages of the Botanic Gardens to be developed in accordance with the Parks and Open Spaces Strategy 2024-2034, Moama Recreation Reserve Master Plan 2022 and existing Botanic Garden Concept Plans.</p>	



Goal 3 – Delivering best practice and compliant waste and recycling service and infrastructure that meets community needs.



3.9 Kerbside, landfill and waste collection services and facilities

Action	Result	
Design and implementation of the Food Organics and Garden Organics (FOGO) program.	3.9.1 FOGO kerbside collection service rolled out to all townships across the Local Government Area	
	<p>This project was successfully completed in 2022-2023.</p> <p>Post implementation kerbside bin contents have been audited to establish the diversion rate and success of the program. The program has overall been a success with commercial businesses now coming on board as well.</p>	
Develop & begin implementation of the Waste Management Strategy.	3.9.2 Additional waste and recycling options investigated and actioned as per the strategy.	
	This is an ongoing action that is considered by the Waste Unit on a regular basis.	



Goal 4 – Strategic planning which produces consistent, strategic, transparent outcomes.

3.10 Streetscaping / Master planning / Placemaking





Action	Result	
Investigate and prioritise townships for placemaking, masterplans and streetscaping, to be well-planned, design and implemented.	3.10.1 Review of priority Streetscapes and Masterplans within MRC, to be undertaken with community consultation considering township identity and sense of place.	
	<p>The Moulamein Master Plan has commenced and will be completed during 2025/26 financial year.</p> <p>A grant application has been submitted for a future Murray Downs Master Plan.</p>	
	3.10.2 Meninya Street Moama is the priority for MRC	
	Refer to the Meninya Street Precinct Project (2.5.2) update above for progress on this project.	






3.11 Town Planning / Land Use Strategies		
Action	Result	
Prepare new Development Control Plan and New Local Environment Plan for MRC	3.11.1 Review and develop a new Development Control Plan	
	Council is working to develop Council's new DCP for the whole Council area. The timeline has been amended to take into consideration flood controls and the latest flood study reports.	
	3.11.2 Review and develop a new Local Environment Plan	
	A new Local Environment Plan (LEP) is being developed in concert with the Local Housing Strategy (LHS), council will amend the LEP as necessary to align with the goals of the LHS	




Goal 5 – Update and review our open spaces to reflect community wants and needs.




3.12 Cemeteries / commemoration		
Action	Result	
Cemeteries have an identifiable level of service and standard across the Council area.	3.12.1 Investigate level of services and complete an asset review for all of Council's cemeteries.	
	Council provides administrative services for Council's cemetery functions and is currently collecting data to review service levels of administration services. Parks & Biosecurity are responsible for operations and asset management. The service levels and standards for cemetery operations have been set in the Parks and Open Space Strategy.	
3.13 Upgrade, enhance and maintain Parks and Open Spaces that connect Communities and are accessible.		
Action	Result	
Investigate and review current standards of existing parks and identify upgrades required including accessibility and amenity blocks where appropriate. Consider new areas of Parks & Open Spaces where they link to high use areas, such as residential subdivisions.	3.13.1 Investigate level of services and complete an asset review for all Parks and Open Spaces.	
	Completed a "needs and demands" assessment of all Council's sports and recreational assets between 2021 and 2023. During this period multiple public surveys were undertaken to collect data on the usage levels, types of activities undertaken and condition of all parks and open spaces. The data collected was collated and considered in conjunction with the input received from the operational parks teams to determine the current and future maintenance needs and schedules required to develop the Parks Operational Service Delivery Plan. This plan was adopted by Council in July 2024. All Parks, Open Spaces and Sporting facilities are serviced in accordance with the applicable hierarchy and relevant land classification.	

<p>Investigate and review current standards of existing parks and identify upgrades required including accessibility and amenity blocks where appropriate.</p> <p>Consider new areas of Parks & Open Spaces where they link to high use areas, such as residential subdivisions.</p>	3.13.2 Murray Downs Riverside Park – designed and implementation has begun	
	<p>A concept design was completed.. Boat ramp stage has been constructed and the riverwalk path has been completed.</p> <p>Stage 2 comprising the carpark and entry road have been completed and final official opening to be scheduled for late 2025 in conjunction with Transport NSW.</p> <p>Future development and maintenance to be undertaken as per the Parks Operational Service Delivery Plan and the Section 355 Committee of Management.</p>	
	3.13.3 Feasibility and demand investigated for Teenage hangout spaces across the region	
	<p>Project to be considered and delivered in conjunction with the adopted Parks and Open Space Strategy 2024-34. New developments and open space upgrades to consider the needs of all groups in accordance with the relevant Parks hierarchies and asset inclusions.</p>	
	3.13.4 Ongoing installation of drinking water fountains across the region	
	<p>Project completed in accordance with the 2024-2025 capital budget allocation.</p> <p>Installation of drinking fountains have been completed in Barham, Moulamein, Mathoura and Moama.</p> <p>All current and future projects will take into consideration the need for these assets based on the hierarchy of the space and inclusion list in the Parks and Open Space Strategy 2024-2034.</p>	
	3.13.5 Increase in public access points to rivers - being assessed via the Waterfront Strategy	
	<p>A new Waterfront Strategy for the Riverina region is under development by NSW DPE. Specific waterfront requirements are to be included in the DCP currently under development. No timeline for the delivery of the DPE strategy is known.</p> <p>Council's DCP will have as a priority the outcomes from the recently reviewed Housing Strategy.</p>	
	3.13.6 Masterplans to include Township Beautification Projects.	
	<p>Moama - Meninya Street design ongoing in consultation with community and Council employees. Project is currently in detailed design phase and ongoing.</p> <p>Moulamein Township Master Plan due to commence early in the 2025/26 financial year.</p>	

<p>Investigate and review current standards of existing parks and identify upgrades required including accessibility and amenity blocks where appropriate.</p> <p>Consider new areas of Parks & Open Spaces where they link to high use areas, such as residential subdivisions.</p>	3.13.7 Review of Council wide toilet / amenity blocks, their future use and accessibility features including parents room, disability access, amenity	
	<p>Asset condition assessments completed and relevant documentation has been forwarded to Council.</p> <p>Multiple projects delivered and commenced in accordance with capital budget allocations. Continued scoping of future needs and demands to continue.</p> <p>Public Amenities Strategy to be completed as an action of the Buildings Strategy.</p> <p>Public amenities consultation and Strategy to be completed in 2025-2026 financial year.</p>	
	3.13.8 Ongoing feasibility assessments for new and existing picnic areas.	
	<p>Project commenced and ongoing in accordance with Capital budget allocation and Parks & Open Space Strategy 2024-34.</p> <p>New areas competed in the 2024/25 financial year to complement viewing areas for water tower artworks in Barham, Moulamein, Mathoura & Moama.</p>	
	3.13.9 Smarty benches (USB charge stations, power points, wifi hot spots) - Consideration in future design and grant opportunities	
	<p>Council will be installing multiple smarty benches in the 2025/26 financial year.</p> <p>Future inclusion of smarty benches to be considered in new designs for open space in accordance with the Parks & Open Space Strategy 2024-34</p>	
	3.13.10 Playgrounds - Feasibility and demand investigated for various locations across the region, complete an asset review and define level of service	
	<p>Council have reviewed asset conditions and assessed current service standards. Parks & Reserves hierarchies have been adopted as part of the Parks and Open Space Strategy 2024-34.</p> <p>Full external audit on all playgrounds completed by external consultant to ensure compliance to relevant Australian Standards and insurance requirements.</p> <p>Service levels included in the Parks Operational Service Delivery Plan.</p> <p>The Playground Strategy is to be updated as an action from the recently completed Parks and Open Space Strategy 2024-34.</p> <p>Current assets reviewed and inspected in accordance with Parks Operational Service Delivery Plan. Asset Management plan reviewed.</p>	

<p>Investigate and review current standards of existing parks and identify upgrades required including accessibility and amenity blocks where appropriate.</p> <p>Consider new areas of Parks & Open Spaces where they link to high use areas, such as residential subdivisions.</p>	3.13.11 Park bench program of works to be developed and considered for various locations across the region	
	<p>Project commenced and ongoing in accordance with Capital budget allocation.</p> <p>Furniture recently procured for installation across the Council area is to replace old assets in accordance with inclusions list itemised in the Parks and Open Space Strategy. Furniture installations completed mainly in the Art Tower project locations.</p>	
	3.13.12 Shade Sails program of works to be developed and considered for various locations across the region	
	<p>Project commenced and ongoing in accordance with Capital budget allocation and external funding opportunities. Multiple shade sails damaged during storm events have been re-instated during the reporting period.</p>	
	3.13.13 Investigate and develop feasibility studies for jetties, pontoons and floating wharfs around the region.	
	<p>Feasibility study project not yet commenced due to lack of budget allocation.</p> <p>Flood events of 2022 have impacted on existing jetties, pontoons and floating wharfs. Multiple sites repaired as part of the Flood recovery activities and funding.</p>	
	3.13.14 Investigate and develop feasibility studies for retaining walls around the region.	
	<p>Outstanding projects from 2022 floods received CAT D funding approval from NSW Department of Local Government. Projects included:</p> <p>Riverside Caravan Park: Small section of wall beside cabin alongside Sewer Pump out station, works were completed early 2025.</p> <p>Barham Tourist Caravan Park: Bank Stabilisation Completed.</p> <p>Moulamein Courthouse: Works completed and included road access & levee re-establishment.</p> <p>Feasibility study has not commenced due to budget constraints and completion of outstanding rectification works on existing assets.</p>	
	3.13.15 Assess open spaces and vacant land to identify assets excess to requirement for servicing the local Community needs and develop a program of works for their disposal.	
	<p>Several open space assets identified as excess to requirements and Council Report prepared and carried in May 2024 to begin process to reclassify and dispose/repurpose. Recission Motion for reclassification of all identified assets carried in June 2024 Council Meeting.</p> <p>Parks and Open Space Strategy 2024-34 adopted which identifies the futures needs of open space.</p> <p>Future identified land disposals now on hold pending further public consultation and re-classification of land.</p>	




3.14 Public Space Waste and Recycling		
Action	Result	
Investigate and implement a program for waste and recycling bins in public spaces.	3.14.1 Ongoing installation of dog poo bag dispensers across the region.	
	Project commenced and ongoing in accordance with capital budget allocation.	
	3.14.2 Ongoing installation of public space waste and recycling services across the region	
	Public space waste and recycling services are considered adequate. New bin furniture included in all new projects as required in accordance with Service Delivery Plan.	
3.15 Water Play		
Action	Result	
Investigate commercial and public sector opportunities for splash and water parks throughout the region.	3.15.1 Advocate for private investment of these facilities at appropriate locations linked to commercial business arrangements to allow sustainable funding model to maintain the asset and renew when required.	
	Will be investigated as part of the Aquatics Strategy. A private developer is in the early stages of designing a splash park, that will reside in the commercial/retail hub of a residential estate in Moama. Other opportunities will be advocated for in other townships outside of Moama.	


3.16 Weed Management		
Action	Result	
Review and further development the Weed Management Strategy	3.16.1 Development of an Urban Weed Management Plan for adoption by Council.	
	<p>Council is currently developing the Urban Weed Management Plan for adoption by Council.</p> <p>Draft completed and awaiting internal review prior to public display and consultation.</p>	
	3.16.2 Weed Management Priorities are communicated annually with the community.	
	<p>2024-2025 Weed Action Plan (WAP) allocations and targets identified and approved by Murray Local Land Services (MLLS) and NSW Department of Primary Industry (NSWDPI).</p> <p>Stakeholder and landowner engagement and education included in the WAP.</p> <p>Monthly Biosecurity Information System (BIS) reports submitted to NSW DPI on time.</p> <p>Property inspections and landholder engagement has been a highlight for the Biosecurity Business Unit.</p>	
	3.16.3 A reduction of priority weeds reducing over time.	
	<p>Project commenced and ongoing. 2024/25 WAP allocations and targets identified. Geographic Information System (GIS) mapping and reporting of priority weeds ongoing. Biosecurity employees engaged with Murray Regional Weeds Committee to discuss invasive species.</p> <p>Current mapping and records indicate a reduction in new incursions of priority weeds within the Council area.</p>	




A PLACE OF INCLUSION, CULTURE & WELLBEING

A welcoming, healthy and diverse community that celebrates culture and history and is supported by accessible services.


Goal 1 – Develop community led strategy with a focus on social connections / social fabric and a sense of belonging		
4.1 Signage across Council		
Action	Result	
Develop a program to identify, upgrade and renew signs across Council.	4.1.1 Review all signage, develop a plan and begin renewal or replacement of all old Council signage including entranceways signs to all communities & towns, old Wakool signage and old Murray Shire signage	
	Internal signage at Council operational sites have been reviewed by WHS for conformance to requirements. Other signage has been reviewed by the Economic Development business unit.	
4.2 Formation of Networks - training and networking to fulfill social function and spark migration of ideas		
Action	Result	
Engage with Community Groups and develop social programs.	4.2.1 Development of a Youth Forum	
	Due to the completion of the Youth Engagement Program, there is no longer a Youth Forum. Murray River Council however still runs a successful, well patroned Youth Group in Moulamein on a weekly basis.	
	4.2.2 Continue to form community networks for training and networking, placed based gathering to fulfill social function and to spark migration of ideas.	
	<p>Council supported NAIDOC Week activities across Bunnaloo, Moama and Barham schools, engaging local artists and promoting cultural learning.</p> <p>Facilitated community engagement through major events, including Moama Lights, with volunteer involvement and inclusive activities such as low-sensory sessions.</p> <p>Assisted the establishment and growth of NextGen Connect, a community-led network for young professionals, supporting social and professional development events and long-term organisational structure.</p> <p>Delivered workforce development workshops in partnership with Workforce Australia – Murray Riverina Local Jobs Program, focusing on apprenticeships, traineeships and upskilling for students, job seekers and local businesses.</p> <p>Collaborated with surrounding Councils to deliver the Grants Guy Roadshow, providing practical skills in grant writing to community groups and individuals across the region.</p> <p>Supported ongoing networking and knowledge-sharing initiatives for local businesses, including Campaspe Murray Business Connect and industry-focused workshops (e.g., PR and skilled migration pathways), fostering connections, shared learning and business development.</p> <p>Partnered with TAFE NSW and Campaspe Shire Council to explore and expand future training, education and networking opportunities within the MRC LGA.</p> <p>Overall, facilitated place-based gatherings and professional development events that strengthened social cohesion, encouraged idea-sharing and supported local workforce and business development.</p>	



Engage with Community Groups and develop social programs.	4.2.3 Increase social interaction / library programs	
	<p>Each Library runs programs targeted to the community. We have regular Book Club, Move and Groove, Friday games, Cuppa and Chat, Art Group, school holiday activities and special event months.</p> <p>Tech Savvy for Seniors programs in Barham and Mathoura.</p> <p>Our libraries are an integral part of our communities. They provide a safe place for community members and visitors to go to borrow books, attend a program, learn, socialise and build connections. They provide our volunteers with a sense of purpose and community engagement which allows them to build relationships with other members.</p>	

4.3 Health and Wellbeing program options for all residents

Action	Result	
Engage with Murrumbidgee Local Health Network and cross border equivalents.	4.3.1 Advocate for health and wellbeing programs for all residents (all ages and demographics)	
	<p>Attended key regional health and wellbeing networking and collaboration meetings, including:</p> <p>Local Health Advisory Committees (LHAC)</p> <p>Campaspe Murray Mental Health Network</p> <p>Loddon Mallee Public Health Unit (Buloke, Gannawarra, Campaspe) Stakeholder Huddle</p> <p>Deniliquin Mental Health Awareness Group</p> <p>Murrumbidgee Health Network (bi-monthly)</p>	



4.4 Provide programs for targeted community demographics



Action	Result	
Develop after school programs, Youth engagement programs, computers for seniors etc	4.4.1 Advocate for youth activities / youth group / youth centres in various locations across Council	
	<p>Council's Youth Group continues to run in Moulamein each Friday evening, with regular attendance from youth in the area. This Group provides social participation to those who attend.</p> <p>We received Youth Week funding again this year and held a very successful "Total Skateboarding" tutoring and mentoring sessions for a full day in Moama at the local skate park. This was very well attended and feedback from the day was very positive.</p> <p>Youth Week activities are provided in varied locations each year and are only held when we are successful in our grant application.</p>	


Develop after school programs, Youth engagement programs, computers for seniors etc	4.4.2 Investigate the requirement for targeted community programs for various demographics. Deliver programs as identified	
	Libraries deliver a range of programs tailored to community needs, including book clubs, story time, children's activities, art groups, cryptic crossword workshops, Move & Groove, Friday games, tech support for seniors and social catchups. The MRC Mobile Library visited Murray Downs, Wakool and Tooleybuc, offering public access computers for online government services. The Service NSW Mobile Customer Service Centre visits Tooleybuc quarterly. Youth and seniors programs run throughout the year, alongside ad hoc community events such as National Aborigines and Islanders Day Observance Committee (NAIDOC) Week and International Women's Day.	
	4.4.3 Advocate for the implementation of an after-school care program for Mathoura	
	The program is now operational.	

Goal 2 – Foster and develop strategy to recognise and celebrate our rich heritage and indigenous culture (in partnership with community)

4.5 Indigenous Recognition


Action	Result	
Collaborative agreements with local indigenous nations developed	4.5.1 Development of collaborative agreements with local indigenous nations. Establish twice yearly meetings with indigenous leaders.	
	Initial discussions have commenced regarding a Murray River Council Reconciliation Action Plan. Additional staff resources are pending. Meetings have also been held with neighbouring Councils to share information and best-practice updates.	
	4.5.2 Ongoing support and advocacy for local indigenous sites and development of programs.	
	Council met with Elder Uncle Ron and the Western Murray Land Improvement Group in Barham to plan an Indigenous tour at the Pollack Swamp, exploring cultural significance and steps to develop a sustainable tourism experience. Collaborated with Elder Uncle Ron on interpretive tourism signage for the Barham River Walk.	

Collaborative agreements with local indigenous nations developed	4.5.3 Develop and implement a Council Reconciliation Plan that increases indigenous recognition through Council practices	
	Partnerships with First Nations and traditional owner groups (Yorta Yorta Nations, Moama Local Land Council, Wemba Wemba Local Land Council) continue to develop. Moama Local Aboriginal Land Council (LALC) and MRC have commenced discussions to develop a Memorandum of Understanding. Reconciliation planning will continue as partnerships and relationships develop.	
	4.5.4 Work with Aboriginal artists, musicians, storytellers, poets etc to assist with planning for and execution of events within Councils LGA	
	NAIDOC Week activities held at Bunnaloo, Moama and Barham Primary Schools, themed "Keep Fire Burning – Blak, Proud and Loud". Artists involved included Debbie Flower (weaving) and Brett Ross (visual/mixed media). During NAIDOC Week student artwork from schools in Moama and Barham was presented to the Mayor, highlighting the community's commitment to celebrating Indigenous culture. Planning with South West Arts for NAIDOC Week events, engaging Aboriginal artists to deliver presentations and workshops at local schools, aligned with the 2024 theme: "The Next Generation: Strength, Vision & Legacy". Participated in a Cultural Heritage Tour at The Pollack Swamp, Barham, led by Elder Uncle Ron, collaborating to develop the experience into a tourism offering celebrating Indigenous culture. Booked Wamba Wamba artist Chantelle Molloy for the Schools NAIDOC Week program 2025. Promoted and supported NAIDOC Week activities across Moulamein, Wakool and Tooleybuc, coordinating with local Aboriginal artists and community leaders and invited local media to raise awareness.	
4.6 Regional History		
	Result	
Celebrate significant local history milestones and develop an ongoing calendar of milestones	4.6.1 Facilitate investment and construction to showcase history, art and culture of the MRC area	
	Scheduled to start in new Delivery Program (2025-2026). Council have been working to support the Bridge Art Committee to progress their project to construct an art gallery in Moama.	



Celebrate significant local history milestones and develop an ongoing calendar of milestones	4.6.2 Continue to celebrate our regional history	
	<p>Council worked with a Museum Advisor (a program in partnership with Museums & Galleries NSW), to support local museums to grow and prosper. The Museum Advisor developed collection policies with each museum in the LGA.</p> <p>New interpretive signage was installed in Old Moama at River Captain's Reach, the Old Telegraph Station and Maiden's Punt Reserve.</p> <p>The Museum Advisor progressed works with LGA museum bodies, including the Border Flywheelers, who developed an application for upskilling and training and Moulamein Heritage Village, which adopted a new Collections Policy and created a draft Strategic Plan.</p> <p>Staff assisted in organising workshops for museum custodians to provide training on artefact presentation and disaster readiness. Council developed new interpretive walk signage for Barham River Walk, Moulamein Big Tree and Horseshoe Lagoon, as well as a new road sign for the Dharnya Centre and a town entry sign for Murray Downs.</p> <p>Additional signage projects are underway for the Cadell Fault and with collaboration continuing with Moulamein Heritage Village on public amenities signage. Signage celebrating the history and culture of Goodnight was also developed, alongside the creation of a Barham Bridge sign to celebrate and promote local events.</p>	



Goal 3 – Actively promote and resource educational pathways into (working with) Council (retain and attract new people).




4.7 To attract quality staff to service community demands.




Action	Result	
To attract quality staff to service community demands.	4.7.1 Investigate RDA Riverina's 'Country Change' program to attract new residents	
	<p>RDA-Riverina received additional funding from TransGrid to expand the Country Change program and contracted RDA Murray to bring five Murray region partners on board. Council was identified as a possible partner and engagement with the Council regarding next steps occurred. Concurrently, the Country Change program underwent a rebrand.</p> <p>Council coordinated and produced a "Meet a Local" video story, which was promoted through the Country Change platform and participated in recording a webinar highlighting the benefits of relocating to Murray River Council. A blog featuring the Sands family was also written and promoted to further support relocation marketing.</p> <p>Council continued to be involved in the Country Change program throughout the year, with ongoing marketing efforts to showcase the region's liveability and attract new residents. Council committed to a second year in the program, supported by TransGrid funding.</p>	



To attract quality staff to service community demands.	4.7.2 Actively recruit for specific roles within Council to service community demands and requirements.	
	<p>Council continues to actively recruit for key roles to meet community needs. Recruitment campaigns have targeted skills in high-demand areas, complemented by strategic use of external consultants where critical skills shortages exist. Economic Development have written a Workforce Attraction Plan that has assisted in, initiatives such as the New Resident Kit and the development of a “Live, Work, Invest” website to showcase the Murray River region as a destination for both lifestyle and employment.</p> <p>During 2024–25, Council participated in the Community Connection Forum and regional workforce attraction working groups, strengthening collaboration across the Murray River and Campaspe regions. A comprehensive employer branding campaign is under development to highlight Council as a great place to work, supported by employee success stories and values-based messaging.</p> <p>Five (5) new traineeships were approved under the Fresh Start Government Initiative, further enhancing pathways into Council and building a pipeline of future talent. Council also continued to investigate partnerships with Indigenous employment services and educational institutions to establish new employment and training pathways.</p> <p>Council continues to strengthen partnerships with Indigenous employment services and training providers, creating new employment pathways that support diversity and inclusion. This year also saw the revamp of Council’s values, ensuring they reflect a modern, positive and accountable organisational culture that attracts and retains talent.</p> <p>As part of the MRC Executive restructure, Council is realigning leadership accountabilities to better support workforce attraction and retention. In addition, Council has partnered with specialist recruitment firms to secure candidates for business-critical roles in highly competitive labour markets.</p>	


4.8 Developing future leaders		
Action	Result	
Develop a learning and development strategy including leadership opportunities – Emerging Leaders Program	4.8.1 Redevelopment and ongoing review of MRC recruitment and advertising program	
	Recruitment and advertising practices have been reviewed and updated to support a competitive and professional presence in the employment market. Branded recruitment collateral, such as banners and promotional materials, have been rolled out across Council sites to improve visibility and strengthen community awareness of job opportunities.	
	4.8.2 Developing future leaders' program – Emerging leaders certificate (internal program as well as looking at cadet, work, trainee, school, apprenticeships etc)	
	<p>The Emerging Leaders Program will now be delivered every second year. As a result, the program did not run during 2025, with the next intake scheduled for 2026.</p> <p>Council has, however, committed to the development of the Ascending Leaders Program, which is currently in design. Work is underway with industry experts and training providers to identify the most suitable partner that offers both best practice content and value for money. This program is expected to provide practical development opportunities for mid-level managers and supervisors, building confidence and capability across Council's leadership pipeline.</p> <p>To maintain momentum in leadership growth during this off-cycle year, Council has:</p> <ul style="list-style-type: none"> Continued development of the Leadership Framework aligned with the LGNSW Capability Framework, which will provide clear expectations for leaders and inform future training. Approved five (5) new traineeships under the Fresh Start Government Initiative, broadening Council's pathways for developing the next generation of local government professionals. Strengthened partnerships with educational institutions and training providers, ensuring ongoing access to professional development opportunities across a range of disciplines. Expanded internal opportunities for staff to take on acting or project leadership roles, giving employees hands-on experience and preparing them for more senior responsibilities in the future. <p>These initiatives ensure Council continues to invest in leadership and workforce capability, despite the alternating-year cycle of Emerging Leaders.</p>	

Develop a learning and development strategy including leadership opportunities – Emerging Leaders Program	4.8.3 Ongoing development and use of skilled locals within S355 committees	
	Council supported its Section 355 committees throughout the year, working to ensure members were resourced and skilled to effectively deliver on their responsibilities.	
	4.8.4 Expand skills already exiting in the community that are under utilised by existing businesses and exploit.	
	<p>Grant Writing Workshops:</p> <p>Facilitated under the Community Recovery Officer (CRO) program and supported by the Local Connections Business Unit these workshops helped community members refine their grant application skills and enabled local organisations and businesses to access funding to grow and enhance sustainability.</p> <p>Volunteer Training & Development:</p> <p>The Local Connections Business Unit developed volunteer induction manuals, safety procedures and supporting documentation, ensuring volunteers had the skills and knowledge to contribute effectively to Council projects, events and recovery initiatives.</p> <p>Event Planning & Management:</p> <p>By supporting community-led events such as Girls on Fire and the Seniors Recovery Event, the Local Connections Business Unit empowered local groups to manage event organisation, logistics and promotion—skills that can be applied to future business opportunities.</p> <p>Strengthening Business & Community Networks: Engagement with the NSW Local Emergency Management Committee (LEMC), local Aboriginal organisations and recovery groups created pathways for residents to connect with employment, training or business development opportunities.</p> <p>Community Recovery & Resilience:</p> <p>Through the Resilience Network and recovery meetings, local champions were encouraged to apply their expertise in project management, advocacy and community development.</p>	

Goal 4 – Support existing and new art projects and diverse community events.		
4.9 – Art Projects		
Action	Result	
Develop a Public Art Strategy	4.9.1 Public Arts Strategy developed and implemented.	
	<p>The Arts & Culture Strategy and Action Plan were developed and have been implemented. Council engaged with the Bridge Arts Committee regarding funding applications and their proposed “Under the Bridge” project. Council worked with local schools to incorporate student artworks into the 2024 Moama Lights event.</p> <p>Council also progressed a Memorandum of Understanding with the Bridge Arts Committee for the “Under the Bridge” mural project. A local artist was engaged to collaborate with schools to deliver a series of murals, with projects in Mathoura, Bunnaloo and Tooleybuc completed.</p>	
	4.9.2 Arts and Crafts Festival – various locations across Council	
	<p>The festival did not progress due to limited community interest. New arts and cultural events were considered as part of implementing the Arts & Culture Strategy and the Economic Development & Tourism Strategy. Council remains open to revisiting the festival if community groups or organisations express interest in leading it.</p>	
	4.9.3 Actively advocate for murals to be completed at various locations across Council	
	<p>A local artist was engaged to work with local schools to deliver a series of murals in school grounds. Murals in Mathoura, Bunnaloo and Tooleybuc were completed, with ongoing support provided to schools during the process.</p>	

Develop a Public Art Strategy	4.9.4	Actively advocate for Silo Art projects to be completed at various locations across Council	
		<p>Council progressed the River Country Art Trail across multiple towns. Steering Committee meetings were held to review community feedback and concept designs, with artists engaged for Barham, Mathoura (Dulk), Moulamein (Heesco) and Moama (Twoone). Site visits and preparations were completed and installations progressed according to schedule.</p> <p>Key milestones achieved included:</p> <ul style="list-style-type: none"> • Completion of the Mathoura and Moama water tower murals. • Moulamein water tower artwork completed, with local students engaged in the process. • Barham artwork and installation scheduled, with artist-led tours delivered to local schools. • Uplighting, furniture and interpretive signage installed across sites. • Promotional content, including videos and imagery, was developed and shared. • Technical planning for the Tooleybuc sculpture has been finalised and installation planned for January 2026). <p>The program strengthened community engagement, highlighted local artists and contributed to the Council's public art and tourism initiatives. Planning for an official launch (April 2026) is underway.</p>	
	4.9.5	Advocate for the Moama Bridge Arts Precinct – undertaken as part of the Meninya Street redevelopment project.	
		<p>The Bridge Art Committee presented to a Councillor workshop, requesting a Council representative on a steering committee to oversee their gallery project, which was considered at the July Council meeting and declined. Council progressed the development of a Memorandum of Understanding between Council and the committee regarding the proposed “Under the Bridge” mural project.</p> <p>Council have supported the committee through the development application process as required.</p>	
	4.9.6	Support Community Art groups including performing arts, exhibitions, displays, art classes and tuition	
		<p>Council supported community art groups throughout the year, assisting with funding applications, promotion of events & activities, inclusion in tourism marketing and connections with South West Arts.</p> <p>NAIDOC Week activities were delivered at Bunnaloo, Moama and Barham Primary Schools, featuring local artists Debbie Flower (weaving) and Brett Ross (visual and mixed media).</p> <p>A “Murray River Collections and their Keepers” workshop was delivered as part of the Country Arts Support Program, with 14 participants from local museum and historical groups. The workshop covered interpretative labelling, pre exhibition planning and disaster preparedness. Participants expressed interest in continuing this engagement through a regional network meeting 1–2 times per year, supporting an action from the Arts & Culture Strategy.</p>	



4.10 Regional Events		
Action	Result	
Develop a Regional Events Strategy	4.10.1 Regional Events Strategy developed and implemented.	
	<p>Council continued to support, attract and deliver events across the region, ensuring community needs were effectively met.</p> <p>Due to resource limitations and the focus on delivering direct community benefits, the development of a separate Regional Events Strategy was not pursued during this period.</p>	
	4.10.2 Partner with various groups and Government Departments to bring events to regional locations across Council	
	<p>Council partnered with a range of organisations and government departments to attract, support and deliver events across the region. Key highlights included:</p> <p>Major events delivered:</p> <p>Moama Lights and Moama Ice Skating (21,000+ tickets sold), International Women's Day Long Lunch, Youth Week skateboarding workshop and multiple music and pop-up tourism activations.</p> <p>Community and business engagement:</p> <p>Supported local events including Mathoura Christmas Carols, Hudson's Circus, Moama Golf Club Fishing on the Greens, Mathoura Speed Shear, Tooleybuc Murray Muster and Moulamein Show N Shine.</p> <p>Workforce and skills development:</p> <p>Delivered the Murray Workforce Series, including Traineeships & Apprenticeships and Skilled Migration Pathways workshops, in partnership with Workforce Australia, RDA-Riverina-Murray and GV DAMA.</p> <p>Capacity building and training:</p> <p>Hosted grant writing workshops, museum and arts workshops and small business budgeting workshops in collaboration with Enterprise Plus and the Grants Guy.</p> <p>Strategic partnerships:</p> <p>Engaged with Campaspe Shire Council, Sports NSW, Service NSW and other partners to plan future events, share resources and promote regional tourism.</p> <p>Ongoing planning:</p> <p>Progressed delivery of the World Bowls event, pop-up tourism experiences in Echuca Moama and business networking events to enhance economic activity and community engagement.</p> <p>Through these partnerships and initiatives, Council successfully leveraged local and regional networks to deliver high-quality events, build community capacity and strengthen the region's economic and cultural profile.</p>	




Develop a Regional Events Strategy	4.10.3 Create ongoing opportunities for schools, community groups and businesses to develop events within the local community
	<p>Throughout the year, the Economic Development and Tourism team actively supported schools, community groups and businesses to plan, develop and deliver events that encouraged community engagement and economic activity. Key achievements included:</p> <p>School and community engagement:</p> <p>Delivered NAIDOC Week activities across Bunnaloo, Moama and Barham primary schools; supported youth-focused initiatives including Youth Week skateboarding workshops and Grey Nomads events and facilitated school, community and disability-inclusive events aligned with Council's Disability Inclusion Action Plan.</p> <p>Business and skills development:</p> <p>Organised Small Business Breakfasts, budgeting workshops and skilled migration/financial confidence workshops to upskill local businesses and entrepreneurs, providing networking and learning opportunities.</p> <p>Event support and approvals:</p> <p>Provided guidance, approvals and promotion for community-driven events including Run Echuca Moama, cycling races, Hudson's Circus, Moama Motorama, Polar Plunge, Black Tie Balls, Mathoura Speed Shear, World Bowls and various New Year's Eve and outdoor concerts.</p> <p>Strategic partnerships:</p> <p>Collaborated with Campaspe Shire Council, Enterprise Plus, Workforce Australia, RDA-Riverina-Murray and other local stakeholders to deliver joint initiatives, share facilities and attract touring events to the region.</p> <p>Event planning and capacity-building:</p> <p>Progressed development of a comprehensive Event Guide, streamlined event application processes and assisted organisers with event delivery, promotion and operational planning to ensure successful community outcomes.</p> <p>These efforts strengthened local event capability, promoted inclusive participation and supported the region's tourism and economic objectives.</p> 



Develop a Regional Events Strategy	4.10.4 Continue to support Community Markets – expand to new locations, live music, food trucks etc	
	<p>Throughout the year, the Economic Development and Tourism team continued to support and promote Community Markets across the region, with a focus on increasing local engagement and visitor attendance. Key activities included:</p> <p>Market coordination: Worked with market operators, including the Moama Market, to ensure smooth operations and integration with major events such as Moama Lights.</p> <p>Promotion and marketing: Consistently promoted community markets through Visit River Country social media channels, website updates, newsletters and Tourism EDMs, highlighting attractions such as live music, food trucks and unique vendors.</p> <p>Audience engagement: Implemented multi-channel campaigns to increase awareness and attendance, drawing interest from both local residents and visitors.</p> <p>Ongoing support: Maintained regular communication and assistance with market operators, helping to broaden the appeal and reach of community markets throughout the year.</p> <p>These efforts strengthened the profile of community markets, enhanced visitor experiences and supported the local economy.</p>	
	4.10.5 Community led 'indigenous language' classes for interested local community members	
	Council is not best placed to deliver this initiative. With limited resources and having received no requests or demonstrated community interest to date, this activity is not being progressed at this time.	

Goal 5 – Facilitate and advocate for accessible health and wellbeing services based on local community needs



4.11 Community Health and Wellbeing Services including; Mental Health Services Health Services Aged Care Special care (disability housing / assisted living).



Action	Result	
Develop a Health and Wellbeing Strategy.	4.11.1 Strategy developed and implemented	
	This strategy remains on the work program and is scheduled for future development.	
Continue to deliver the Commonwealth Social Support Program, Community Transport Program and Home Modification Programs across Council.	4.11.2 Programs delivered in line with funding	
	Commonwealth Health Support Program (CHSP) and Transport for NSW (TfNSW) projects continue to be delivered in line with grant funding. Transport for NSW funding is now being managed by the Department of Health and our funding agreement now reflects this change for both our funding amount and outputs. Transport for NSW continue to manage the funding for our Community Transport Program.	

Health Services	4.11.3 Advocate for better promotion of mental health services at various locations across Council	
	<p>Council attends local Mental Health Meetings and Forums, including the Murrumbidgee Health Network Meetings. We also promote any Mental Health First Aid training sessions held in our local areas.</p> <p>Staff actively participate in local mental health networks and forums, including the:</p> <ul style="list-style-type: none"> • Campaspe Murray Mental Health Network; • Campaspe Family Violence Action Group; • Edward Murray Community Network; and • Deniliquin Mental Health Awareness Group, <p>advocating for improved promotion and accessibility of mental health services across the region.</p>	
	4.11.4 Advocate for Garden of Hope Mental Health Project	
	While the specific Garden of Hope Mental Health Project has not been identified, Council continues to actively engage with local mental health networks and forums supporting broader initiatives to improve promotion and accessibility of mental health services.	
	4.11.5 Advocate for increased availability of Doctors, Community and Rural Nurses, and associate services such as pathology, optometry, equipment hire and Ambulances for various locations across Council	
	<p>Council continues to advocate for improved availability of healthcare services, including doctors, community and rural nurses and associated services such as pathology, optometry, equipment hire and ambulance coverage.</p> <p>Council actively participates in a range of local and regional health and community networks. including the Local Health Advisory Committee, Campaspe Murray Mental Health and Wellbeing Network, Loddon Mallee Public Health Unit, Murrumbidgee Health Network, Edward and Murray Community Network and the Campaspe Family Violence Action Group.</p> <p>Key activities include supporting the Local Health Medical Trust Barham with GP/Doctor recruitment and accommodation, pursuing funding for GP/Doctor incentives, monitoring Visiting Medical Officers (VMO) coverage at Barham Hospital and preparing Commonwealth Home Support Program (CHSP) home maintenance vouchers for eligible clients. Council also participates in the Murrumbidgee Aged Care Consortium.</p>	

Aged Care Services	4.11.6 Advocate for the ongoing investigation and support of local aged care, retirement, special needs, disability and assisted living housing across various locations across Council	
	<p>Council continues to advocate for and support local aged care, retirement, special needs, disability and assisted living housing initiatives across the Council area.</p> <p>Key activities included ongoing delivery of CHSP and Transport for NSW projects in line with grant funding, with Department of Health and TfNSW grant agreements now extended to 30 June 2027. A consultant was appointed to review the management of assets by Section 355 committees on behalf of Council, with a report and recommendations to be presented to Council in due course.</p>	
Community Health	4.11.7 Develop a program to recognise and address loneliness across the Council region.	
	Residents across the Council can tap into Council's many social activities provided by the Community Service Business Units and Library services	

4.12 Continue to provide and support services in remote communities with a focus on communicating the service availability and locations.

Action	Result	
Service Provision	4.12.1 Advocate for community based mental health first aid courses to be run across various locations within the LGA	
	<p>Mental health and youth mental health training is promoted through our networks.</p> <p>Community Services also have a staff member trained as a Wellbeing Officer.</p> <p>Staff and volunteers are offered Mental Health First Aid.</p>	
	4.12.2 Advocate for increased access to government services in smaller communities across Council - i.e. Service NSW, Services Australia	
	Service NSW and Services Australia continue to service the outlying areas and notify Council the dates for which these services are available. Council communicates dates to communities.	

Service Provision	4.12.3 Increase information available relating to services provided and attended across the LGA including Medicare, Legal aid, Centrelink, Doctors, Service NSW, Services Australia.	
	Information on services across the Council area has been enhanced through the development and distribution of the New Resident's Kit. Hard copies have been provided to local real estate agents and displayed at Council service centres, while the Kit is also available online via the Murray River Council website and the "Live, Work, Invest" portal. Due to strong community demand additional copies have been printed and distributed.	
	4.12.4 Increase advocacy across the region in relation to Community Health Services	
	Council has actively advocated for the provision and continuity of community health services across the region. This included meetings with the CEO and Board of Murrumbidgee Local Health District and the Barham Local Health Advisory Committee to discuss local health service needs. Staff regularly participate in a range of health-focused networks and forums and other regional stakeholder groups.	




A PLACE OF PROSPERITY AND RESILIENCE



Champion business, innovation, and technology
to stimulate local economic development.



Goal 1 – Encourage and support economic development across the region.

5.1 Development of Business Parks / industrial expansion.


Action	Result	
Industrial Expansion	5.1.1 Prepare a business case relating to the expansion of industrial land, business parks and business growth required across the region and implement the findings	
	At its January 2025 meeting, Council adopted the final Employment Lands Strategy, providing a framework for the expansion of industrial land, business parks and overall business growth across the region. The Strategy has been published on Council's website and shared with relevant stakeholders to guide future development and investment decisions.	



5.2 Commercial Investment Strategy.


Action	Result	
Develop a prospectus of commercial investment opportunities	5.2.1 Develop and begin implementation of a Commercial Investment Strategy	
	<p>The development of a Regional Investment Prospectus has been completed to promote and attract commercial investment across the Council area. The Prospectus is now available on the "Live, Work, Invest" website and has been shared with RDA-Riverina Murray, Invest Regional NSW and the Regional Australia Institute (RAI) for wider distribution.</p> <p>Ongoing implementation activities include:</p> <ul style="list-style-type: none"> Engagement with major hotel and accommodation providers to attract new developments. Regular six-weekly meetings with the Department of Primary Industries and Regional Development to identify and progress investment opportunities. Supporting local developers with planning and approvals for new residential and commercial projects. Participation in the Invest NSW "Regional Investment and Attraction Conference" to explore new pathways for regional investment. <p>These actions continue to position the region for strategic commercial growth and investment.</p>	
	5.2.2 Advocate for funding for aged care homes across the region	
	Council has engaged with local aged care providers to advocate for and support initiatives relevant to their operations, including future planning considerations, funding opportunities and ongoing staffing and service needs.	

Develop a prospectus of commercial investment opportunities	5.2.3 Advocate for increased transport links for local producers	
	Council continues to support the Western Murray Land Improvement Group in developing a Local Producers' Group to explore joint logistics solutions and address barriers to market.	
	5.2.4 Advocate for and encourage new and diverse industries to the region	
	Council has promoted new and diverse industries through the completion and ongoing promotion of the Regional Investment Prospectus, highlighting opportunities across all core sectors within the Council area. The "Live Work Invest" project continues to position the region as an attractive place for residents, workers and businesses. Membership of the Country Change program supports engagement with potential new residents and business operators to encourage relocation and investment in the Council area.	


5.3 Prepare an Economic Development Strategy

Action	Result	
Prepare an Economic Development and Tourism Strategy	5.3.1 Prepare and implement an Economic Development and Tourism Strategy	
	Council's Economic Development and Tourism Strategy has been adopted by Council its implementation continues across multiple priority areas.	
	5.3.2 Encourage and support diverse community events through sponsorship	
	Actions relocated to 5.10.1 – better alignment within CSP / DP	
	5.3.3 Explore using the MRC River Country local produce trading platform	
	Actions relocated to 5.10.1 – better alignment within CSP / DP	
	5.3.4 Continue growth of the Live here, Work here, Play here project	
	Actions relocated to 5.10.1 – better alignment within CSP / DP	
	5.3.5 Continue to attract and encourage events across the region	
	Actions relocated to 5.10.1 – better alignment within CSP / DP	


Prepare an Economic Development and Tourism Strategy	5.3.6 Continue to support and assist with Murray Connect project	
	<p>Council continues to support and assist the Murray Connect project. Key activities include:</p> <ul style="list-style-type: none"> • Council worked with Murray Connect to re-launch the initiative at the Small Business Breakfast on 6 December 2024 and coordinated their involvement in the event. • Assisted the group in sourcing a host for their Governance Workshop in 2025. • Council continues to meet regularly to support strategic planning for Murray Connect and associated Barham organisations. • Ongoing support and assistance are provided to facilitate the group's initiatives and strengthen regional business collaboration. • Regular meetings held to ensure strong relationship and good information sharing. 	
	5.3.7 Continue to support and develop business opportunities across the region	
	<p>Council continues to support and develop business opportunities across the region through the implementation of the Economic Development and Tourism Strategy and its Action Plan.</p> <p>Council provides continuous support to existing and prospective businesses, fostering regional growth and investment.</p>	

5.4 Investigate alternative and renewable energy		
Action	Result	
Investigate alternative and renewable energy	5.4.1 Advocate for various renewable energy projects underway and installed across the region	
	<p>Council continues to actively engage with state significant renewable energy projects across the Council area, providing advocacy, feedback and strategic planning to maximise community benefit.</p> <p>VNI West Transmission Project:</p> <ul style="list-style-type: none"> • Council made submissions regarding the route development and project study area for Option 5, including feedback on alternative river crossing locations. • Option 5A has been announced, with the route now approximately 7 km north of Moulamein. • Council reviewed and provided feedback on the final draft route report and continues to monitor progress. <p>South West Renewable Energy Zone (SWREZ):</p> <ul style="list-style-type: none"> • Council attended regular meetings with EnergyCo and neighbouring Councils to discuss project impacts and best practice approaches. • Council also liaised with Councils in other renewable energy zones to gather insights and lessons learned. • Engagement with landholders impacted by projects continues to ensure their concerns are considered. <p>Internal and Strategic Work:</p> <ul style="list-style-type: none"> • Council continued internal discussions and submissions on state significant developments. • Initiation of the Moulamein Masterplan project is underway to ensure the community is well-positioned to receive and make best use of future funds from renewable energy projects. • Council continued discussions with EnergyCo regarding proposed commissioning agreements. <p>Council remains committed to supporting renewable energy projects, advocating for community benefit and ensuring strategic planning aligns with regional priorities.</p>	



5.5 Chamber of Commerce



Action	Result
Chamber of Commerce	<p>5.5.1 Assist with marketing of local Chambers of Commerce / Progress Associations.</p>
	<p>Council actively worked with local business groups, Chambers of Commerce and Progress Associations to strengthen partnerships, promote initiatives and support improved outcomes for the community.</p> <ul style="list-style-type: none"> • Council collaborated with Murray Connect to support events, workshops and networking opportunities for local businesses. • Council engaged with progress associations and community development groups to provide guidance, marketing support and promotion of local initiatives. • Ongoing support includes promotion through "Live, Work, Invest" communications, newsletters and social media channels, as well as assisting groups with event planning and stakeholder engagement. <p>Council continues to build strong relationships with business and community groups to enhance visibility, participation and regional economic growth.</p> 


5.6 Increased Educational opportunities

Action	Result
Review the education services available and required by our community including early childhood and adult community education.	<p>5.6.1 Prepare a report and submit to Council on educational services available and required and advocate for the findings</p>
	<p>Council progressed its assessment and advocacy for improved educational services across the region.</p> <ul style="list-style-type: none"> • Council received notification that its joint grant application (with Edward River and Berrigan) for a Country University Centre in Moama was unsuccessful. Council explored alternative pathways to progress the project. • Council delivered a workforce research report outlining current education services and challenges relating to childcare and education access. Council also attended a Hospitality and Tourism Skills Roundtable at TAFE Echuca to discuss sector-specific educational needs. • Council collaborated with potential partners to consider funding opportunities to establish a study hub in Echuca Moama. • Council attended the launch of the C4EM Workforce, Education, Training and Leadership subcommittee, supporting the development and implementation of workforce and education strategies to upskill, reskill and attract talent to the region. • Partnerships with C4EM, Campaspe Shire Council and Bendigo TAFE – Echuca campus were established to strengthen future grant applications for a Country University Centre and a joint grant application was submitted, which was unsuccessful. • A third grant application was submitted under a regional development funding program following the initial unsuccessful application. <p>Council continued to monitor, report and advocate for expanded educational services to support workforce development and regional growth.</p> 

5.7 Development of a resilient economy		
Action	Result	
Develop Action Plans for each community to sit alongside the Adverse Events Plan which covers all of MRC.	5.7.1 Development and implementation of community actions plans	
	<p>Council made significant progress in understanding the diverse needs of community groups across the Council area, highlighting the need for bespoke community recovery and resilience plans.</p> <p>Council continued to meet with community groups to discuss challenges and priorities. Work also progressed on the Moulamein Masterplan project and preparations were made for a grant application to develop additional Council community master plans.</p>	



Goal 3 – Promote and grow tourism across the region.		
5.8 Promotion of local attractions		
Action	Result	
Yearly Events Strategy and Marketing and Promotions Plan developed.	5.8.1 Prepare a yearly Events, Marketing and Promotion Plan taking into account community suggestions and innovation forums.	
	<p>Council developed and implemented an annual Visit River Country Marketing Plan to promote the region and support local tourism operators.</p> <p>These activities contributed to a strong regional marketing presence, enhanced visitor engagement and increased community participation in events and tourism initiatives.</p>	
5.9 Promote advantages to visit, live, work and invest		
Action	Result	
Live, Work and Play in River Country Project further developed and implemented.	5.9.1 Development and implementation of Live, Work and Play in River Country Project.	
	<p>Council delivered a Workforce Research Report identifying challenges and opportunities for attracting and retaining talent in the region. The report included strategies to promote the region's liveability, job opportunities and investment potential, which were implemented by the team to support ongoing economic growth.</p> <p>These initiatives have strengthened the region's profile as a desirable place to live, work and invest, while supporting local businesses and community organisations to engage with the broader River Country community.</p>	

5.10 Growing Tourism across the LGA.		
Action	Result	
Develop an Economic Development and Tourism Strategy	5.10.1 Economic Development and Tourism Strategy developed and implementation has begun	
	The Economic Development and Tourism Strategy (EDTS) has been developed and implementation commenced. Council have delivered key initiatives across business support, investment attraction, workforce development, tourism and regional partnerships.	
	5.10.2 Increase signage in and around townships relating to tourism	
	<p>Ongoing improvements to signage in and around townships continue to support tourism, visitor navigation and the promotion of local history and cultural experiences. Signage is updated and installed as needs are identified.</p> <p>Progress:</p> <ul style="list-style-type: none"> • Old Moama: Interpretive signage installed. • Barham, Goodnight, Wakool: Additional town signage delivered and installed. • Interpretive walk signage in developed and installed for: <ul style="list-style-type: none"> Barham River Walk Moulamein Big Tree Horseshoe Lagoon • Cadell Fault, under development with input from a Geologist and Research Associate at La Trobe University. • Dharnya Centre - New road signs installed. • Murray Downs: - New town entry sign installed. • Event signage for Barham Bridge developed (to be installed in September 2025) to promote upcoming events and tourism activities. • Meetings with tourism trail stakeholders identified the need to update dated signage. <p>Ongoing:</p> <ul style="list-style-type: none"> • Signage continues to be reviewed and updated as improvements are identified to ensure tourism assets remain engaging, informative and reflective of the region's history and cultural significance. 	


Develop an Economic Development and Tourism Strategy	5.10.3 Advocate for steam trains and replica train stations across the region	
	<p>Council undertook research into the feasibility of encouraging steam trains and replica stations across the region. The investigation identified significant economic, infrastructure, safety, environmental and operational challenges, leading to the conclusion that no further action will be take on this item.</p> <p>Key Findings:</p> <p>Economic Viability:</p> <p>Steam trains require costly fuel, skilled labour and high maintenance due to their complexity and historical nature, with limited passenger capacity restricting mass tourism potential.</p> <p>Infrastructure Challenges:</p> <p>Upgrades or construction of tracks, stations and maintenance facilities would be expensive and compatibility with modern rail systems presents additional complications.</p> <p>Safety Concerns:</p> <p>Steam locomotives carry inherent safety risks, including boiler-related hazards and pollutant emissions.</p> <p>Environmental Impact:</p> <p>Steam trains produce emissions and require ongoing cleanup, conflicting with sustainability objectives.</p> <p>Operational Limitations:</p> <p>Steam trains are sensitive to weather conditions and slower than modern transport, reducing reliability and accessibility.</p> <p>Practicality:</p> <p>Existing transport options, such as buses and cars, are more convenient and cost-effective for visitors.</p> <p>Given these factors, preserving steam train heritage through museums, displays and occasional events is considered a more practical approach, aligning with transportation needs, visitor accessibility and budget considerations.</p>	

Goal 4 – Partner with industry, community, and government organisations to promote and nurture innovation.

5.11 – Innovation

Action	Result	
Be engaged in innovation and technology platforms and networks.	5.11.1 Investigate and undertake pilot programs – cropping	
	<p>Staff actively engage with innovation and technology platforms and networks to support data-driven decision-making and agricultural innovation. This includes exploring high-value data sources such as Planwisely, Spendmap and CommBank Destination IQ and investigating options for a new tourism website platform.</p> <p>Council has implemented a new email marketing platform to deliver efficient, high-quality campaigns and newsletters to the Murray River Council community. Council continues to support the Western Murray Land Improvement Group (WMLIG) on their agri-innovation precinct and hemp projects, including participation in the Barham Biochar Working Group, fostering collaboration and knowledge-sharing to drive regional agricultural innovation.</p>	
	5.11.2 Work with neighbouring LGAs on implementing a shared services module	
	<p>Council has worked with Local Government NSW, the peak body for local governments in NSW and the Country Mayors' Association in its advocacy efforts around matters such as accounting for the red fleet of NSW Rural Fire Service (RFS) and increasing the federal financial assistance grants (FAGs) to 1% of taxation revenue.</p> <p>Joined the joint effort of Riverina & Murray and Hunter Joint Organisations in a power procurement exercise, which enabled the procurement under much improved terms and conditions.</p>	

5.12 – Research & Development (R&D)

Action	Result	
Engage with universities and research institutions.	5.12.1 Investigate and undertake pilot programs (including seeking funding sources) – cropping	
	Council participated in the Barham Biochar Working Group.	
	5.12.2 Consideration of opportunities to identify problem waste streams and implement circular economy options	
	Scheduled to start in the new Delivery Program (2025-2026)	
	5.12.3 Investigate options for Indigenous employment for trial projects	
	Scheduled to start in the new Delivery Program (2025-2026)	



CONNECTED COMMUNITIES

Enable integrated, safe and reliable transport and advocate for communications infrastructure.

Goal 1 – Develop strategies to deliver road and shared pathway infrastructure that is accessible to all.

6.1 Cycle, foot and other pathways

Action	Result	
Pathways Plan to be developed taking into account sensitive design of pathways to consider environmental factors, accessibility and amenity.	6.1.1	Develop and begin implementation of a Pathways Plan for implementation across the LGA.
		<p>The development and implementation of a Pathways Plan across the Council area continues to be a key priority for Council. Last year, while our initial submission to Get Active NSW for funding was unsuccessful, valuable feedback was received through a debriefing session, which helped strengthen our approach for the next round of funding.</p> <p>This year, Council is pleased to report that new funding has been successfully secured under the latest Get Active NSW round. With this support, the Pathways Plan will now be developed in the next CSP, providing a strategic framework to guide the delivery of safe, accessible and connected pathways across the Council area.</p>




6.2 Improved and consistent road signage across the region.



Action	Result	
Develop a plan to focus on updating road and pathway signage across the region.	6.2.1	Develop and begin implementation of consistent and accurate signage across Council's roads and pathways
		<p>Council has ensured that all new signage installed across roads and pathways is delivered in accordance with current standards and requirements, supporting consistency, safety and compliance.</p>
	6.2.2	Advocate for improved public transport for our communities
		<p>Council continues to actively advocate for improved public transport services, through the Local Traffic Committee (LTC), to better meet the needs of our communities. Recent achievements include the completion of bus shelter upgrades across the region, funded through the Country Passenger Transport Infrastructure Grants Scheme, enhancing comfort, safety and accessibility for public transport users.</p> <p>As development and growth continue across our region, bus services are expanding to meet increasing demand. Council is also preparing further grant submissions to secure additional funding for new bus shelters, ensuring ongoing improvements to the public transport network. Through these efforts and continued engagement with Transport NSW, Council aims to provide safe, reliable and accessible transport options that support our growing communities.</p>



6.3 Improved parking options & consideration of larger vehicles (caravan, boat, RV, trailer).

Action	Result	
Work with community to plan and deliver a parking options report and delivery plan for the whole of Council.	6.3.1 Develop and begin implementation of parking options plan for all of Council.	
	The development of Council's Parking Options Plan is ongoing and will align closely with the masterplans and placemaking opportunities currently being delivered in our urban areas. This integrated approach ensures that parking solutions not only address current and future demand but also support the creation of vibrant, accessible and well-connected community spaces.	

6.4 Local road & drainage options

Action	Result	
Develop and implement a roads and drainage program of works.	6.4.1 Develop and begin implementation of roads and drainage program of works for all of Council which addresses community concerns and feedback	
	<p>The development and implementation of a comprehensive roads and drainage program of works is a key focus area for the Council and occurs each year after the budget has been adopted. This program is designed to address current infrastructure needs, improve road safety and enhance the effectiveness of our drainage systems.</p> <p>Moving forward, we will continue to refine and execute this program, ensuring that all works align with the community's needs and expectations.</p>	
Sensitive design of roads to consider environmental factors, accessibility and amenity.	6.4.2 Ensure pre-work procedures are defined and developed to take into consideration environmental and heritage considerations	
	Ensuring that pre-work procedures are well-defined and take into account environmental and heritage considerations is an ongoing priority of Council. We utilise our Project Management Framework to meticulously document all necessary planning and approval requirements for each project.	



Goal 2 – Advocate for and facilitate reliable communications infrastructure.

6.5 Digital connectivity & communication infrastructure.


Action	Result	
Develop and implement a Digital Communication and Network Strategy.	6.5.1	Develop an Internal Digital Communication and Network strategy
	Network Review completed.	
	Actions from the review to be integrated with security upgrades into a single scehdule of works.	
	6.5.2	Create local partnerships to advocate for improved and up-to-date Digital Communications for the region
	Delivered in the 2023-2024 Financial Year	
	6.5.3	Advocate for implementation of strategic outcomes across the LGA.
MRC advocated for upgrades to infrastructure in our region with Telstra. The Telstra Regional Connectivity Program (RCP) has adopted some upgrades in round 3 of the project.		
Moulamein and Wakool are in progress to provide Fixed Wireless Broadband in the first quarter of 2027.		
Blackspot improvements will be made to all areas now 3G is decommissioned as Telstra continue to improve the cellular service.		

Goal 3 – Advocate for improved public transport.


6.6 Public Transport that connects towns

Action	Result	
Develop a Public Transport Strategy and advocate for implementation.	6.6.1	Develop a Public Transport Strategy for our communities to become interconnected.
	Project commencement postponed pending a renewed Local Government Area Strategy for transport	
	6.6.2	Advocate for improved public transport for our communities
	Council continues to advocate for enhanced public transport across all of our communities. A successful grant application has been secured to improve bus route infrastructure. Council works closely with local bus operators and residents to identify issues and opportunities for service improvements, ensuring the network meets community needs.	

6.7 Community Transport that connects our people.


Action	Result	
Continue to deliver Community Transport options to a variety of community members.	6.7.1 Continued use of Community Transport Services	
	<p>We provide Community Transport (CTP) to transport disadvantaged people in our area. This includes:</p> <ul style="list-style-type: none"> the Moulamein to Swan Hill bus, which runs fortnightly; and the Wakool Express which runs to Deniliquin and Swan Hill and Echuca on a fortnightly basis. <p>Koondrook residents can now use our CTP service, as we sit on the border and there are no public transport options for Koondrook residents.</p> <p>CTP Transport can be used for a variety of reasons, including medical appointments, social outings, shopping etc.</p>	



6.8 Public Transport infrastructure

Action	Result	
Work with state governments and local transport companies to improve service and infrastructure requirements	6.8.1 Upgrade and installation of infrastructure as identified.	
	The upgrade and installation of critical transport infrastructure continues to be a focus for the Council. During 2024/25, Council successfully delivered new and upgraded bus shelters from the Country Passenger Transport Infrastructure Grants Scheme, specifically for the installation of new bus shelters.	

Goal 4 – Enable commercial transport and connection opportunities

6.9 Truck Parking

Action	Result	
Consult and apply for grant funding for upgrades and new truck parking sites.	6.9.1 Work with the community and Transport NSW to identify and develop new truck parking locations and upgrade existing locations as required across the region.	
	Council actively works with Transport NSW to identify and develop new truck parking locations and upgrade existing ones across the region. The Central Murray Regional Transport Forum (CMRTF) involves neighbouring Councils and allows consideration of other Council needs for heavy vehicle requirements along designated routes. Location of parking areas shall be considered against a broader area and not only within our local area. This initiative is ongoing, with a focus on improving safety and accessibility for heavy vehicles.	

6.10 Major Road Upgrades		
Action	Result	
Road Asset Management Plan to deliver a financially sustainable road network across the LGA.	6.10.1 Road Asset Management Plan under continual renewal with a program of deliverable projects developed for roads across the region.	
	<p>A review of Council's Asset Management (Transport) Policy is in progress. All assets are inspected in accordance with the Policy by our Transport Asset Technician and Transport Asset Inspector roles.</p> <p>Projects are delivered in accordance with the relevant road classifications while maintenance works are being package into similar works for completion against the necessary intervention levels.</p>	
	6.10.2 Advocate to Transport NSW for upgrades to state and regional roads.	
	<p>Advocating for upgrades to state and regional roads remains an ongoing priority for Council and significant progress has been achieved over the past year. Funding of \$5.7 million over three (3) years has been secured for the widening of Kyalite Road, co-funded through the Restart NSW Fund (55%) and Council's Block Grant contribution (45%). This project has completed 2 kms in 2024/25 and a further 6 kms are scheduled for 2025/26. The final 3 kms will be completed in 2026/27, with the overall works aimed at improving safety and accessibility for road users.</p> <p>In addition, 1.7 kms of road widening and rehabilitation works was completed on Barmah Road during 2024/25. This investment will provide vital improvements to a key regional route.</p> <p>Council has also continued productive engagement with Transport for NSW (TfNSW), including discussions along the Cobb Highway, to ensure the needs of our communities are represented and prioritised in future planning for state and regional road upgrades. These efforts reflect Council's strong commitment to advocating for safer, more reliable and resilient transport connections across the region.</p>	




TOMORROW'S TECHNOLOGIES




Ensure the region is well placed to embrace emerging and disruptive technologies such as Artificial Intelligence and Deep Learning.



Goal 1 – Embed a geospatial driven system into Council processes, including public interface.

7.1 Enable data access through a Geospatial Interface for internal and external users





Action	Result	
Implement a Geospatial Information System (GIS).	7.1.1 Development of databases with links to internal and external GIS systems.	
	<p>NSW property mapping (lot boundary detail) is maintained by NSW Spatial Services and used by Council for the mapping of all property/lot boundaries and associated ratepayer data.</p> <p>Service Request/Service Location Diagram automation using Before You Dig Australia (BYDA)</p> <p>All Murray River Council infrastructure assets have now been loaded into the Before You Dig platform (formally Dial before you Dig) – a free public access 3rd party platform. This means the location, asset details and maps of where these assets are situated can be accessed by ratepayers and developers on demand, for free, 24 hours a day, without requiring a service request or service location diagram from Council staff. In the 2024-2025, 3,103 referrals have been provided via BYDA, removing wait times for customers and significant staff workload.</p>	

7.2 Leverage the GIS to improve the extent, efficiency and effectiveness of data capture.

Action	Result	
Use automated data capture processes to capture additional sources of data and more detailed data.	7.2.1 Investigate and implement automation and digitalisation of process (manual process) across Council's operations.	
	Automation platforms being investigated to be used in conjunction with TechnologyOne ERP system, to see what Return on Investment (ROI) can be achieved.	
Embed mobile devices to capture field data using existing processes.	7.2.2 Investigate mobile devices to capture field data using existing processes	
	The TechnologyOne Field App is in use and hardware is being deployed to support adoption and internet connectivity to promote usage	
Use new technology and software to capture information.	7.2.3 Implement drones to assist in identification of priority weeds	
	Some data is currently captured using mobile devices. Biosecurity Officers have attended field days to observe the effectiveness of drones in priority weed management. Council's existing drone fleet does not have weed management capabilities. Preliminary assessment has identified that current weed identification and inspections undertaken by Officers is sufficient and does not support the expense of owning and maintaining a drone fleet for weed management at this point in time.	


Use new technology and software to capture information.	7.2.4	Continue surveillance of new and emerging technologies to be incorporated in a timely manner.	
		Automation and AI is integrated with almost every part of technology now and there are some technologies on Council vehicles (AI cameras) to automatically report road conditions. This and other applications are being explored and will be incorporated into existing roadmaps if ROI proves worthwhile.	
	7.2.5	Strategic Asset Management (SAM) Plans supporting progressive development utilising emerging industry practises.	
		Council's 2025-2029 Strategic Asset Management Plan (SAMP) was produced using Council's GIS, Asset System and Maintenance Management System (MMS) data. This data was used to model the maintenance and renewal costs required to maintain Council's assets at specified level of service. This data was also used to produce the 2025-2035 Long Term Financial Plan LTFP and the annual works programs.	

7.3 Apply data sources to improve corporate decision making.


Action	Result		
Automate the process of business decision making.	7.3.1	Adopt deep learning and use of algorithms to manage data set and decision making in real time where possible	
		Project has not commenced due to technology not at a level to undertake use cases at the present time.	
Enable interoperability between internal and Smart City systems	7.3.2	Implement data capture mechanisms at attractions to collect data relating to use of locations and collection of on-the-spot feedback	
		Council actively utilised data and technology platforms to improve the collection and analysis of visitor insights.	
	7.3.3	Use AI on recorded calls to provide feedback on customer satisfaction	
		Current phone system not compatible. New system to be investigated to support this type of functionality.	
Better management of Biosecurity risks through the use of AI (data capture)	7.3.4	Implement drones to assist in the management of priority weeds	
		Biosecurity Officers have attended field days to observe the effectiveness of drones in priority weed management. Council's existing drone fleet does not have weed management capabilities. To be considered in future work.	
Collaborate with Telecommunication providers to gather public information for improved tourism promotion and Economic Development decision making.	7.3.5	Partnership in place and information is being used for effective decision making	
		Scheduled to start in new Delivery Program (2025-2026).	

Goal 2 – Explore technologies to forecast possible future opportunities.

7.4 Improve Housing Affordability



Action	Result	
Advocate for changes to BCA and Australian Standards to Permit 3D printed dwellings.	7.4.1 Advocacy program undertaken to change BCA and Australian Standards to allow for 3D printing of houses.	
	<p>Advocated Council's position at the National General Assembly (Motion to conference)</p> <p>Wrote to Cross Border Commissioner seeking a meeting to suggest avenues to advocate. Advocated through the LGNSW Association Annual Conference. Advocated to Department.</p>	

7.5 Enable Smart Agriculture.

Action	Result	
Advocate for improved connectivity (bandwidth & speed) to facilitate smart agriculture.	7.5.1 Advocacy plan is developed and delivered.	
	<p>Advocacy Plan developed. Priority advocacy themes include:</p> <ul style="list-style-type: none"> • Local Government Financial Sustainability • Road funding • Health service provision • Digital connectivity • Specific project funding • Service NSW service profile. • Renewal of Swan Hill/Murray Downs Bridge • Water security and impacts of water buy backs. • Modern slavery 	

7.6 Promote advanced technologies.

Action	Result	
Support local business to access or develop and introduce advanced technologies.	7.6.1 Business case to develop a technology hub completed.	
	Scheduled to start in new Delivery Program (2025-2026)	
	7.6.2 Continue to align strategic plans to future scenario planning.	
	Council reviewed and aligned Council's strategic plans to ensure they addressed emerging trends, opportunities and challenges in the region.	

Support local business to access or develop and introduce advanced technologies.	7.6.3	Continue being an active member of advocacy groups to promote research and advancement	
		Council provides support to advocacy groups where possible, recognising the importance of collaboration to drive regional innovation and development.	
	7.6.4	Promote the region as a node for New Fibre Optic Network.	
		Council worked collaboratively with National Broadband Network (NBN) and a new Digital Strategy was adopted in August 2024, identifying key focus areas for priority upgrades and advocating for improved connectivity for communities and businesses. Council provided support as required to advance these initiatives. Connectivity for rural communities is also considered as part of benefit-sharing arrangements linked to the transition to renewable energy projects.	

Goal 3 – To encourage, educate and enable environmentally sustainable approaches to energy management.

7.7 Community based energy generation (Micro-grids).





Action	Result	
Support community led energy generation enterprises.	7.7.1	Develop and implement a marketing plan for Micro-grid developments across the region.
		Council were engaged in the opening of a new solar farm in Moama. Micro-grid projects were identified as a potential opportunity arising from community benefit sharing schemes linked to renewable energy developments in the region. To date, the community has not approached Council to express interest in this type of project.



7.8 Waste to Energy.


Action	Result	
Maintain currency with EPA's Energy from Waste Policy.	7.8.1	Energy from waste is embedded in the Environmental Sustainability Strategy.
		Council is not best placed to deliver this initiative. With limited resources and having received no requests or demonstrated community interest to date, this activity is not being progressed at this time.
	7.8.2	Investigate feasibility and provide a report to Council on options for future use of the WW2 fuel storage area in Mathoura in relation to waste to energy uses on the site.
		Council is not best placed to deliver this initiative. With limited resources and having received no requests or demonstrated community interest to date, this activity is not being progressed at this time.







7.9 Electric Vehicle charging stations.		
Action	Result	
Align public infrastructure with customer and community requirements.	7.9.1 Explore options for external funding of EV charging stations to meet demand.	
	<p>Council engaged with the NSW Government's Electric Vehicles Grant Program to explore opportunities for installing EV charging stations across the region. The process requires Councils to submit an Expression of Interest (EOI) to indicate eligibility and interest.</p> <p>Charge Point Operators (CPOs) then request a Letter of Support (LOS) from Council to support their grant applications. Successful CPOs are responsible for installation, maintenance and all associated costs, while Council receives a fee for hosting the chargers on its land.</p> <p>Council submitted an EOI for five sites: Barham Recreation Reserve, Murray Street Barham, Noorong Street Barham, Morago Street Moulamein and Murray Street Tooleybuc. Applications are pending outcome.</p>	
	7.9.2 Prepare a charging station plan for installation locations for EV charging stations	
	Council initiated development of an Electric Vehicle Transition Strategy which is well underway.	
	7.9.3 Develop and begin implementation of an Electric Vehicle Strategy	
	<p>Preparation of Council's first Electric Vehicle Transition Strategy is underway. This strategy will provide a framework for how Council can progressively transition its fleet to electric and hybrid vehicles, while ensuring operational needs continue to be met.</p> <p>Once completed and adopted, the strategy will ensure Council is ready to reduce emissions, capture ongoing cost efficiencies and maintain a modern and resilient fleet.</p>	
7.10 Gradual retirement of vehicles with Internal Combustion Engines (ICE).		
Action	Result	
Ensure Council's vehicle fleet is fit-for-purpose.	7.10.1 Business cases prepared for new Council's vehicle purchases to ensure they are fit-for-purpose and meet the transition out of vehicles with ICE.	
	<p>All vehicle and other fleet assets are assessed as "fit-for-purpose" before a purchase contract is commenced.</p> <p>All Council fleet assets are replaced/renewed or removed in accordance with the 10 Year Capital Replacement Plan to ensure they remain fit-for-purpose.</p>	

Goal 4 – Monitor and assess emerging global technology trends.

7.11 Adapt to Biodiversity and Carbon Offset (Carbon Credits) requirements

Action	Result	
Be prepared for more stringent biodiversity and carbon offset requirements	7.11.1 Investigate and develop a framework to incorporate current and likely Biodiversity & Carbon Offset (Carbon Credits). Requirements actioned in physical planning decisions.	
	Project has not commenced due to resource availability.	

7.12 Be prepared to leverage emerging technologies for Economic & Community Development

Action	Result	
Air Taxis	7.12.1 Monitor the likely development of air taxis as an emerging mode of transportation.	
	Research undertaken and completed.	
Autonomous Vehicles	7.12.2 Ensure funding is available as and when required for new infrastructure to facilitate Autonomous Vehicles (AV).	
	Project no longer a priority.	
	7.12.3 Develop a Promotion and Advocacy Strategy for Autonomous Vehicles to deliver when required.	
	Project no longer a priority.	
Use technology to create interactive / talking tours for our region.	7.12.4 Investigate options and create a plan to develop interactive tours.	
	Staff investigated options for developing technologies relevant to tourism product and visitors. However, no solutions were identified that were sufficiently relevant, engaging and cost-effective to progress at this stage. This action will be revisited in the future should viable options become available.	

A photograph of a wooden walkway with railings, leading through a lush green forest. In the background, a house with a blue roof is visible through the trees. The walkway is made of wooden planks and has wooden railings on both sides. The scene is bright and sunny, with sunlight filtering through the leaves.

Statutory Report

This section reports against the mandatory annual reporting requirements as specified by the NSW Office of Local Government and as per the *Local Government Act 1993- Section 428*.

Audited Financial Statements

Must contain a copy of the council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting (may be an attachment).

Local Government Act 1993 - Section 428 (4) (a)

The Financial Statements for the year ended 30 June 2025 have been prepared to comply with the applicable Australian Accounting Standards, the requirements of the Local Government Act 1993 and Local Government (General) Regulations 2021, the Local Government Code of Accounting Practice and Financial Reporting (Update No. 24).

A copy of Murray River Council's audited Financial Statements are attached as Appendix 1.

Integrated Planning and Reporting – Other Requirements

Must contain other information as the IP&R Guidelines or the regulations may require.

Local Government Act 1993 - Section 428 (4) (b)

Council has reported on all the requirements of their Annual Report as outlined in the Integrated Planning and Reporting Guidelines, the Local Government Act 1993 and the Local General (General) Regulation 2021.

Environmental Upgrade Agreements

Include particulars of any environmental upgrade agreement entered into by the council.

Local Government Act 1993 - Section 54P(1)

Murray River Council has not entered into any environmental upgrade agreements during the 2024-2025 reporting period.

Modern Slavery

Must contain a statement detailing the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue.

Local Government Act 1993 - Section 428 (4) (c)

There were no issues raised by the Commissioner to which Council was required to take action during the 2024/25 financial year.

Must contain a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018

Local Government Act 1993 - Section 428 (4) (d)

Council has adopted its Modern Slavery Policy and Modern Slavery Plan. All staff involved in engaging suppliers are required to be alert to the risks of modern slavery at all stages of the supply chain.

Suppliers will be assessed and monitored on the basis of same and any reasonable suspicion of supplier non-conformance with modern slavery requirements will result in cessation of any further engagement with the particular supplier.

Key service contracts in industries considered high-risk will include modern slavery obligations, including supplier reporting obligations and Council will monitor the ongoing performance of the relevant suppliers in this regard.

Details of written off rates and charges

Amount of rates and charges written off during year.

Local Government (General) Regulation 2021 – Clause 132

	\$ Dollars
General Rates - Abandonments	196,805
Waste Management – Abandonments	102,193
Water Supply - Abandonments	97,486
Sewer - Abandonments	93,013
Water Supply – Charges Written Off	14,328
Sewer – Charges Written Off	0
Other – Charges Written Off	37,551
TOTAL	\$541,376

Special Rate Variation

Report on activities funded via a special rate variation of general income including:

- reporting requirements set out in the Instrument of Approval
- projects or activities funded from the variation
- outcomes achieved as a result of the project or activities.

Special Rate Variation Guidelines 7.1

The former Wakool Shire Council applied and was approved a SRV for the 2015/2016 rating year. The key proposal for the SRV was to **"restore service levels - maintenance in towns & villages, maintenance & renewals of the urban & rural networks"** principally due the revenue loss following the May 2014 Federal Budget announcement to freeze of Local Government Financial Assistance Grants for three (3) years commencing 2014-2015 financial year.

The approved SRV was 7% (SRV 4.6% + 2.4% rate peg) under section 508(2) of the LG Act which commenced 2015/2016 rating year. On the 12 May 2016 the Wakool Shire Council (WSC) and Murray Shire Council (MRC) were amalgamated by State Govt proclamation into a new council the Murray River Council. This meant that the Wakool Shire Council only existed for a bit over 10 months when the SRV first come into force. The former WSC ratepayers continued to pay the rates which included the SRV under WSC existing rate structure until rates were harmonised on 1 July 2020. After rate harmonisation the SVR was spread over all Murray River Council ratepayers.

As part of the SRV application Council had to include a 10-year Long Term Financial Plan (LTFP) to indicate where the 4.6% SRV was to be expended. In the LTFP total expenditure for 2024/25 was estimated at \$4,107,426 and the actual expenditure for 2024/25 was \$3,679,351 after the removal of all grant funded expenditure. The 2024/25 actual expenditure figures are the assets, towns and villages for the former WSC not the whole MRC area.

Service Levels	Without SRV LTFP 2024/25	SRV LTFP 2024/25	Actual Expenditure 2024/25
Town & Village - Maintenance & Renewals	\$1,450,452	\$1,493,965	\$1,348,219
Urban & Rural Network - Maintenance & Renewals	\$2,537,340	\$2,613,461	\$2,331,132
TOTAL	\$3,987,792	\$4,107,426	\$3,679,351

Induction and other professional development training undertaken by Councillors

Information about induction training and ongoing professional development:

- the names of any mayor or councillors who completed any induction training course, induction refresher course or supplementary induction course during the year,
- the names of any mayor or councillors who participated in any ongoing professional development program during the year,
- the number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year.

Local Government (General) Regulation 2021 Clause 186

Councillors – July 2024 to June 2025

EVENT / COUNCILLOR	Mayor Cr Frank Crawley (to Sept 24)	Mayor Cr John Harvie (from Sept 24)	Dep Mayor/Cr Neil Gorey	Cr Kron Nicholas (to Sept 2024)	Cr Thomas Weyrich (to Sept 2024)	Cr Ann Crowe (to Sept 2024)	Cr Geoff Wise	Cr Dennis Gleeson	Cr Gen Campbell (from Sept 2024)	Cr Bianca Hurn (from Sept 2024)	Cr Joy Allan (from Sept 2024)	Cr Kylie Berryman (from Sept 2024)	Cr Gary Pappin (from Sept 2024)
TRAINING													
Oct 2024 - Induction Training & Professional Development													
Feb 2025 - Councillor's Skill Development													
CONFERENCES													
Nov 2024 – Local Government NSW Annual Conference													
Nov 2024 Country Mayors Association AGM													
Mar 2025 - Country Mayors Association Conference													
May 2025 - Rural & Regional Summit & CMA Meeting													
Jun 2025 - Australian Local Government Association National General Assembly													
Jun 2025 - Public Works 2025 Local Roads Congress													

Attestation in annual report

The annual report for a council must include an attestation signed by the general manager of the council specifying whether the council has complied with this division during the year to which the report relates.

Local Government (General) Regulation 2021 Clause 216 T Local Government Act 1993 No 30 s 428(4)(b)

Council has prepared an Attestation Statement (included in the introductory Section of this Annual Report) which indicates that during the preceding financial year, Council's Audit, Risk and Improvement Committee was compliant or not with the 18 elements. Council was fully compliant with 13 of these elements, part compliant with one and the final 4 elements have not been scheduled, as yet, due to the recent appointment of all members of the Committee.

The ARIC Chairperson reviewed the Attestation Statement and was in agreement with the assessment.

Overseas visits by Councillors and Council staff

Details, (including purpose) of overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations).

Local Government (General) Regulation 2021 Clause 217 (1) (a)

During the period, being 1 July 2024 to 30 June 2025, there were no overseas visits on official Murray River Council business by Councillors or Council Officers.

Legal proceedings taken by or against Council

Summary of the amounts incurred by the council in relation to legal proceedings including:

- amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements)
- summary of the state of the progress of each legal proceeding and (if finalised) the result.

Local Government (General) Regulation 2021 – Clause 217(1) (a3)

During the period, being 1 July 2024 to 30 June 2025, Murray River Council incurred a total of \$3,520 in relation to the cost of legal proceedings taken by Council. A summary of the progress of legal proceedings is detailed below:

Matter	Status	Expenditure by Council in 2024-25 Financial Year
Native Title claim brought by Wamba Wemba.	A case management hearing was conducted in July 2024 on behalf of the Respondent group (of which Council is one such Respondent). As at June 2025, the active parties are currently in the process of collating expert and lay material in preparation for an independent inquiry.	Nil
Industrial relations claim brought by previous employee.	Matter was filed with the Industrial Relations Commission and settled out of court. The terms of settlement remain confidential.	\$3,520.00 in legal representation.

Payment of the expenses of, and the provision of facilities to, Councillors in relation to their civic duties

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions (this amount must equal the reported amount in the financial statements).

Identify separate details on the total cost of:

- provision of dedicated office equipment allocated to councillors
- telephone calls made by councillors
- attendance of councillors at conferences and seminars
- the provision of induction training and professional development for mayor and other councillors
- training of councillors and provision of skill development
- interstate visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses
- overseas visits by councillors, including transport, accommodation and other out-of-pocket travelling expenses
- expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for the mayor and councillors
- expenses involved in the provision of care for a child of, or an immediate family member of a councillor.

Local Government (General) Regulation 2021 Clause 217 (1) (a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

During the period, being 1 July 2024 to 30 June 2025, the following amounts were expended in relation to the Murray River Council Councillors whilst performing their civic duties.

	\$ Dollars
Councillor's Payments	211,923
Office and Minor Equipment	357
Telecommunications	477
Training	8,138
Travelling and Accommodation	54,323
Conferences and Delegates Fees	7,725
Interstate Travelling and Other Expenses	4,616
Overseas Travelling and Other Expenses	0
Partner Expenses	247
Childcare Provisions	0
Insurances	40,050
Advertising, Printing and Stationery	850
Subscriptions and Memberships	1,865
Other Expenses	13,334
TOTAL	\$345,907

Contracts awarded by Council

Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:

- name of contractor
- nature of goods or services supplied
- total amount payable.

Local Government (General) Regulation 2021 – Clause 217(1)(a2) (i), (ii)

Contractor Name	Nature Of Services/Goods/Works	Awarded Contract Sum (Inc. GST)
O'Toole Haulage Pty Ltd trading as D & M Scrap Metal	Scrap metal collection services	Schedule of Rates only
Rich River Asphalt Pty Ltd	Supply of Spray Seal and Associated Services	\$2,313,657.28
SMEC Australia Pty Ltd	Council Structural (Bridge) Assessments	\$248,550.00
Quarrell Civil Construction Pty Ltd	Installation of Drainage Infrastructure in Clark Court, Moama	\$207,265.30
Eco Infrastructure & Engineering Pty Ltd	Rehabilitation of Road and Kerb and Gutter Installation – Niemur Street, Barham	\$327,804.02
Civil & Earth Australia Pty Ltd	Construction of Tooranie Road Bridge Approaches	\$213,873.52
Eco Infrastructure & Engineering Pty Ltd	Construction of Moulamein Stormwater Backflow Prevention Infrastructure & Triangle Park Levee and Footpath	\$264,893.44
Waratah Constructions (Vic) Pty. Ltd.	Bridge Repair Works	\$426,722.45
SprayLine Road Services	Regional Roads Line Marking FY24-25	\$187,826.32
Brady Electric Pty Ltd	Electrical fitout – AD Shed, Moama Landfill	\$149,878.74
Leander Business Consulting Pty Ltd ABN 75 643 842 826	Provision of Tech One project management services for implementation of P&R module.	\$200,000.00
Robert Folbigg atf the Folbigg Family Trust, trading as SMS Integration	Provision of business process analysis services for implementation of Tech One System	\$164,802.00
Robert Folbigg atf the Folbigg Family Trust, trading as SMS Integration	General support services for implementation of Tech One system	\$236,500.00
C.W.S Environmental Pty Ltd trading as Country Waste Systems ABN 83 005 978 370	Fitout Construction – Automated Depot Shed at Moama Landfill	\$135,351.70
Westrac P/L	Purchase of Caterpillar 320GC Excavator	\$315,205.00
Flocon Engineering Pty Ltd	Supply & Delivery of Flocon Body	\$354,986.66
Isuzu	Purchase of Isuzu NQR 87/80-190 Tipper	\$172,700.00

Work carried out on private land

Include resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section; and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by council.

Local Government Act 1993 - Section 67, 67(2)(b),67(3)

Local Government (General) Regulation 2021 – Clause 217 (1) (a4)

During the reporting period, Council undertook activities recorded as Private Works for 18 individuals or entities. The work included bridge lifts and works, use of council equipment, sealing of driveways, installing signage and culverts and service agreements to Aboriginal communities.

The total revenue from private work is \$246,077.64.

No resolutions of Council were made in relation to private works and no works were carried out where the approved fee was not charged.

Financial assistance and grants

Total amount contributed or otherwise granted to financially assist others.

Local Government Act 1993 – Section 356

Local Government (General) Regulation 2021 – Clause 217(1) (a5)

Balestrent P/L TA Balranald Medical Centre	4,533.31
Barham Consolidated Inc TA Barham Koondrook Festivals	5,000.00
Barham Debutante Ball Committee	500.00
Barham High School	100.00
Barham Koondrook Cricket Club	2,900.00
Barham Koondrook Lions Club	1,100.00
Barham Public School	100.00
Barham-Koondrook PA & H Show Society Inc	1,000.00
Barrook Field and Game Sporting Clays Assoc	1,985.00
Border Flywheelers Club Inc.	5,000.00
Bunnaloo Public School	100.00
Bunnaloo Recreation Reserve	3,000.00
Girls on the Rise	2,178.00
Caldwell Hall Management Committee	7,200.00
Community Living and Respite Services	6,000.00
Darts Australia Incorporated	10,000.00

Deniliquin High School	100.00
Deniliquin South Public School	100.00
E M Events Pty Ltd TA Pop & Pour Festival	2,727.27
Echuca Bellas Incorporated	1,200.00
Echuca Moama Men's Shed	2,800.00
Echuca Moama Triathlon Club Inc	1,059.00
Echuca Moama Winter Blues Festival Inc	4,000.00
Goodnight Christmas Tree	1,000.00
Goodnight Recreation Reserve & Hall Committee	3,000.00
Koondrook Pool	17,000.00
Koori Kids	500.00
Koraleigh Australia Day Committee	1,100.00
Lions Club of Moama	1,500.00
Mathoura Cancer Fundraiser Inc	2,000.00
Mathoura District & Servicemen Bowling Club Ltd	227.27
Mathoura Events Committee Inc	6,513.21
Mathoura Preschool Inc	2,445.00
Mathoura Public School	100.00
Moama Anglican Grammar School	3,100.00
Moama Echuca Touch Association Incorporated	1,116.00
Moama RSL Sub Branch	2,000.00
Moulamein Swimming Pool Trust	16,500.00
Moulamein Angling club	100.00
Moulamein Arts & Crafts Council	3,356.00
Moulamein Community Development Inc	2998.00
Moulamein Lawn Tennis Inc	3,000.00
Moulamein Men's Shed	1,795.00
Moulamein Pre-School	3,330.00
Moulamein Public School	100.00
Moulamein Racing Club	1,500.00
Moulamein Town Fire Brigade	600.00
Murray Downs Golf & Country Club	909.09
Murray Haven Homes Ltd	4,422.00
Noorong Community Centre	3,000.00

Nyah & District Pool Committee Inc.	3,500.00
Rate Subsidy & Contributions	17,571.61
South West Arts Inc	15,817
St Michael's School Deniliquin	100.00
Swan Hill Murray Downs Field & Game	2,000.00
Tooleybuc Central School	100.00
Tooleybuc Piangil Action Group	900.00
Tooleybuc Sporting Club Limited	2,650.00
Wakool Burraboii Public School	100.00
Wakool Community Progress Association	900.00
Wakool Soldier Settlers Memorial Walk Action Group	2,829.00
We Are Vivid	1,500.00
TOTAL	\$193,861.76

Controlling interest in corporations, partnerships, trust, joint ventures or other bodies

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest.

Local Government (General) Regulation 2021 – Clause 217(1) (a7)

Murray River Council did not hold a controlling interest, either alone or in conjunction with other Councils, in any corporations, partnerships, trust, joint ventures or other bodies during the period.

Participation in corporations, partnerships, trust joint ventures, syndicates or other bodies

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the council participated during the year.

Local Government (General) Regulation 2021 – Clause 217(1) (a8)

Murray River Council is involved with the following organisations:

Campaspe Regional Library (Library Services)

Swan Hill Rural City Council Library (Library Services)

Echuca Moama and District Tourism Association Inc. (Tourism Services) – part of the year

Murray Regional Tourism Limited (tourism services)

Riverina and Murray Joint Organisation of Councils

Strategic Purchasing Scheme

One Basin CRC

Western Joint Regional Planning Panels

External bodies that exercised functions delegated by Council

Statement of all external bodies that exercised functions delegated by Council.

Local Government (General) Regulation 2021 – Clause 217(1) (a6)

Murray River Council has the following Section 355 Committees and other bodies which exercise management and operational functions delegated by Council

- Barham School of Arts Committee
- Barham Recreation Reserve Committee
- Bunnaloo Recreation Reserve Management Committee
- Caldwell Hall Management Committee
- Friends of old Moama
- Goodnight Recreation Reserve & Hall Committee
- Koraleigh Hall and Recreation Committee
- Kyalite Progress and Recreation Reserve Committee
- Mallan Recreation Reserve & Hall Committee
- Mathoura Recreation Reserve Management Committee
- Mathoura Retirement Village Management Committee
- Moama Lions Community Village Committee
- Moama Recreation Reserve Management Committee
- Moulamein South Recreation Reserve Committee
- Moulamein Lake Committee
- Murray Downs Riverside Park Management Committee
- Murray Shire Hall Committee
- Noorong Community Centre
- Old Moulamein Courthouse Committee
- Tooleybuc Recreation Reserve and Hall Committee
- Tooleybuc/Piangil District Action Group/Tooleybuc Bridgekeepers Cottage Mgt Committee
- Wakool Memorial Hall Committee
- Wakool Recreation Reserve Committee
- Womboota School of Arts/Hall Management Committee

Activities undertaken by the council to implement its Equal Employment Opportunity Management Plan

Statement of activities undertaken to implement its EEO management plan.

Local Government (General) Regulation 2021 – Clause 217(1) (a9)

Murray River Council is committed to providing a safe, fair, and inclusive workplace where Equal Employment Opportunity (EEO) principles are embedded into everyday practice. Employees and volunteers are supported by a comprehensive suite of policies, procedures and programs designed to uphold these principles and ensure transparent, consistent and equitable outcomes.

These include:

Code of Conduct Policy

Setting clear standards of ethical behaviour and accountability.

Positive Working Relationships Policy

Ensuring zero tolerance of inappropriate behaviours and promoting a respectful workplace culture.

Sexual Harassment Prevention Policy

Reinforcing Council's commitment to a safe workplace free from sexual harassment, with clear prevention, reporting, and response processes.

Bystander Procedure

Empowering employees to take safe, constructive action when they witness inappropriate behaviour, and fostering a culture of shared responsibility.

Recruitment & Selection Procedure

Embedding merit-based processes that are fair, transparent, and free from bias.

Employee Performance Management and Disciplinary Procedure

Supporting managers and staff with clear frameworks for feedback, development and accountability.

Grievance Management Procedure

Providing accessible pathways for employees to raise concerns and have them resolved promptly and fairly.

Return-to-Work Program

Supporting employees to safely and sustainably re-enter the workforce following injury or illness.

Managing Ill and Injured Workers Procedure

Providing structured guidance and support for both employees and supervisors in effectively managing workplace injuries or illnesses, ensuring compliance with legislative obligations while supporting employee wellbeing and recovery.

Disability Inclusion Plan

Ensuring equitable access to employment opportunities, facilities, and services, while fostering a culture of inclusion.

Work Health and Safety (WHS) Policy

Setting out Council's obligations and commitments to maintain a safe working environment, in compliance with legislative requirements and with the active participation of employees.

All these policies, procedures and programs are developed, reviewed and refined in consultation with Council employees, ensuring they remain relevant, practical and reflective of workplace needs.

In filling staff vacancies, Murray River Council adopts a strategic recruitment approach designed to reach the widest possible audience and attract high-quality candidates. While advertisements continue to be placed in local newspapers to reach the community, Council has shifted towards a stronger use of digital channels, including Seek, LinkedIn and Local Government job platforms.

These mediums are more cost-effective, provide greater reach across a larger demographic and strengthen ability to position itself as an employer of choice. This blended approach ensures Murray River Council remains competitive in a challenging labour market, while continuing to uphold fairness, diversity and inclusion as central to its employment practices.

Total remuneration package of the Chief Executive Officer (CEO)

Statement of the total remuneration package of the general manager including:

- total value of the salary component of the package
- total amount of any bonus, performance or other payments that do not form part of the salary component
- total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor
- total value of any non-cash benefits for which the general manager may elect under the package
- total amount payable by way of fringe benefits tax for any such non-cash benefits.

Local Government (General) Regulation – Clause 217 (1)(b), (i), (ii), (iii), (iv) & (v)

For the period 1 July 2024 to 30 June 2025

	\$ Dollars
Total Value of Salary component	437,170
Total amount of any bonus or performance payments that do form \$0 part of salary	0
Total amount payable employers contribution or salary sacrifice to any superannuation scheme	42,342
Total value of non-cash benefit — vehicle	75,955
Total amount payable by Council – fringe benefit tax	2,005
Total Resignation/Termination Payments	14,745
TOTAL	\$572,256

Total number of persons who performed paid work

Statement of total number of persons who performed paid work on **Wednesday, 4 December 2024**, including, in separate statements, total number of:

- persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract
- persons employed by the council as senior staff members,
- persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person
- persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee

Local Government (General) Regulation – Clause 217 (1) (d), (i), (ii), (iii), (iv)

As at 4 December 2024, Murray River Council the following employees:

- Full-time 146
- Part-time 17
- Casual 3
- Contract 6
- Senior Staff 3
- External Contracts 3

Total of Remuneration packages of all senior staff members

Statement of the total remuneration packages of all senior staff members (other than GM), expressed as the total (not of the individual members) including:

- total value of salary components of their packages
- total amount of any bonus, performance or other payments that do not form part of salary components of their packages
- total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor
- total value of any non-cash benefits for which any of them may elect under the package
- total amount payable by way of fringe benefits tax for any such non-cash benefits.

Local Government (General) Regulation – Clause 217 (1)(c), (i), (ii), (iii), (iv) & (v)

For the period 1 July 2024 to 30 June 2025

	\$ Dollars
Total Value of Salary component	619,379
Total amount of any bonus or performance payments that do form part of salary	0
Total amount payable employers contribution or salary sacrifice to any superannuation scheme	79,488
Total value of non-cash benefit — vehicle	27,297
Total amount payable by Council – Fringe Benefit Tax	29,243
Total Resignation/Termination Payments	98,392
TOTAL	\$853,799

Coastal Protection Services provided by Council

A statement detailing the coastal protection services provided (if levied).

Local Government (General) Regulation 2021 – Clause 217(1) (e1)

Not applicable to Murray River Council

Stormwater Management Services provided by Council

A statement detailing the stormwater management services provided (if levied).

Local Government (General) Regulation 2021 – Clause 217(1) (e)

Stormwater management can be broadly defined as managing the quantity and quality of stormwater runoff from a catchment with the aim of:

- Minimising stormwater impacts in aquatic ecosystems e.g. reducing turbidity, gross pollutants and nutrient inflow;
- Minimising flooding impacts; and
- Utilising stormwater as a water resource.

During the 2024–2025 financial year, Council continued to deliver and enhance stormwater management services in alignment with its obligations under the Local Government Act 1993 and the NSW Government's Stormwater Management Guidelines. These services aim to protect public and environmental health, reduce flood risk and improve the quality of urban waterways. This included:

Capital Works

- Construction and upgrade of stormwater drainage infrastructure, including pipes, culverts, pits, and kerb / channels.

Maintenance & Operations

- Routine cleaning and maintenance of stormwater assets to ensure optimal performance.
- Inspection and repair of stormwater infrastructure following major weather events.
- Vegetation management and erosion control in stormwater corridors and detention basins.

Planning & Monitoring

- Stormwater network modelling and flood risk assessments to inform future infrastructure needs.

Council's activities in relation to enforcing & ensuring compliance with the provisions of the Companion Animals Act 1998 & Companion Animals Regulation 2008

Detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1988 (CA Act) and the Companion Animal Regulation 2018, including:

- lodgement of pound data collection returns with OLG
- lodgement of data about dog attacks with OLG, if no known attacks in the year a nil return is required in annual statement
- amount of funding spent on companion animal management and activities
- community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats
- strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals
- off leash areas provided in the council area
- detailed information on how fund money was used for managing and controlling companion animals in their area.

Local Government (General) Regulation 2021 – Clause 217(1) (f)**Guideline on the exercise of functions under the Companion Animals Act**

In accordance with Clause 217(1)(f) of the Local Government (General) Regulation 2021, this report includes a detailed statement of Council activities undertaken during the reporting year to enforce and ensure compliance with the Companion Animals Act 1998 and its associated regulations.

To meet this requirement, Council has followed the Guideline on the Exercise of Functions under the Companion Animals Act, issued by the NSW Office of Local Government. This guideline outlines the appropriate procedures for accessing and using the Companion Animals Register, maintaining privacy and record-keeping standards, managing identification and registration processes and handling enforcement actions such as dealing with seized or surrendered animals. It also provides direction on the ethical and lawful use of data for compliance and enforcement purposes, ensuring that all actions taken by Council Officers are consistent with legislative intent and community expectations.

By adhering to these guidelines, Council demonstrates its commitment to responsible pet ownership, animal welfare, and the protection of public spaces and native wildlife. The activities reported reflect a structured and transparent approach to managing companion animals within the local government area, in line with both regulatory obligations and best practice standards.

Lodgement of pound data collection returns with the Office of Local Government (OLG):

As part of this obligation, Council completed and submitted the 2024/2025 Pound Data Collection Return to the Office of Local Government (OLG) on 9 July 2025. This return provides detailed statistical information on the seizure, impounding, rehoming and euthanasia of cats and dogs within Murray River Council during the reporting period.

The data submitted contributes to the statewide monitoring of companion animal management and supports the OLG's broader objectives of promoting responsible pet ownership, improving animal welfare outcomes, and informing policy development. The return was prepared in accordance with the OLG's guidelines and reporting templates, ensuring consistency, accuracy, and compliance with the requirements outlined in the Guideline on the Exercise of Functions under the Companion Animals Act 1998.

Council remains committed to transparency and accountability in its animal management practices and recognises the importance of accurate data collection in shaping effective strategies for reducing euthanasia rates, increasing rehoming outcomes, and enhancing community education around responsible pet ownership.

Lodgement of dog attack reports:

Under the Companion Animals Act 1998 and the Companion Animals Amendment (Reporting Dog Attacks) Regulation 2009, it is a statutory requirement that all dog attack incidents reported to Council be entered into the Companion Animals Register within 72 hours of receiving the relevant information. This obligation ensures timely and accurate reporting of incidents, enabling the Office of Local Government (OLG) to monitor trends, assess risks, and support statewide strategies for managing dangerous and menacing dogs.

During the 2024/2025 reporting period, four (4) dog attack incidents were reported within the local government area. Each of these incidents was assessed and documented in accordance with the legislative requirements, including details of the dog involved, the nature of the attack and any enforcement actions taken.

Council has taken proactive steps to improve compliance with this reporting obligation by issuing clear instructions to all Authorised Officers, to ensure that every dog attack is promptly reported and entered into the Register within the mandated timeframe.

This renewed focus on compliance follows previous instances where reporting delays were identified. As part of Council's continuous improvement efforts, internal procedures have been reviewed and reinforced to ensure that all future incidents are managed in strict accordance with the legislation. These measures reflect Council's commitment to public safety, responsible pet ownership, and transparency in the enforcement of companion animal laws.

Detailed information on how fund money was used for managing and controlling companion animals in their area:

Council received Q1 and Q2 payments from the NSW Companion Animal Fund during the 2024/2025 financial year. These funds have been quarantined for targeted initiatives that align with the objectives of the Companion Animals Act 1998 and the guidelines issued by the Office of Local Government (OLG). The Companion Animal Fund is designed to support Councils in promoting responsible pet ownership, improving animal welfare outcomes and reducing the incidence of stray and nuisance animals across the state.

The allocated funds will be used to implement a suite of community-focused programs and infrastructure improvements, including:

Marketing and Awareness Campaigns:

These will promote key responsibilities such as pet registration, microchipping and desexing. Messaging will be tailored to local demographics and distributed via print, digital and social media platforms.

Educational Collateral:

Council is developing brochures, posters, and online content to inform residents about responsible pet ownership, the importance of desexing and the legal obligations under the Companion Animals Act. Materials will be made available in public spaces, veterinary clinics, and community centres.

Community Engagement Activities:

Events and outreach programs will be conducted to foster dialogue between Council Officers and the public, encourage compliance and reduce the number of stray or nuisance animals. These activities are designed to build trust and improve understanding of companion animal responsibilities.

Pound Facility Maintenance:

A portion of the funds will be directed toward essential maintenance and upgrades of Council's pound facilities. This includes improving animal housing conditions, ensuring compliance with welfare standards, and enhancing operational efficiency.

These initiatives are consistent with the eligible funding measures outlined in the Companion Animal Welfare Grants Guidelines, which prioritise activities such as veterinary treatment, facility upgrades and public education. Council is committed to ensuring that all expenditures from the Companion Animal Fund are transparent, accountable and aligned with the broader goals of improving companion animal welfare and community safety.

Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats:

During the 2024/2025 reporting period, Council did not implement any formal community education programs specifically targeting the promotion or facilitation of desexing dogs and cats.

However, informal strategies have been consistently employed to encourage responsible pet ownership and compliance with desexing requirements under the Companion Animals Act 1998. Council Rangers actively promote desexing during the animal registration process, informing pet owners of the financial incentives associated with desexing—namely, the avoidance of additional annual permit fees for non-desexed animals.

In addition to face-to-face engagement, Council utilises its social media platforms to share educational content about the benefits of desexing, including improved animal health, reduced behavioural issues and the prevention of unwanted litters. These messages are aligned with the NSW Government's broader desexing policies, which require dogs to be desexed by six months of age and cats by four months, unless exempted for medical or breeding purposes.

Council acknowledges the importance of expanding its efforts in this area and is exploring opportunities to develop more structured programs, including potential partnerships with local veterinary clinics and welfare organisations. Models such as Campbelltown City Council's Companion Animal Subsidised Desexing Program, which offers financial assistance to eligible residents for desexing, microchipping, and vaccinations are being considered as part of future planning.

These initiatives aim to reduce the number of stray and unwanted animals, improve community safety, and support the long-term welfare of companion animals in the local government area.

Strategies in place for complying with the requirement under Section 64 of the Companion Animals Act, 1998 to seek alternatives to euthanasia for unclaimed animals:

Council is committed to minimising euthanasia rates and maximising rehoming outcomes for unclaimed companion animals, in accordance with Section 64(5) of the Companion Animals Act 1998, which requires Councils to consider and, where practicable, adopt alternatives to euthanasia before destroying a seized or surrendered animal. To meet this obligation, Council has established a partnership with a dedicated intermediary who coordinates rehoming efforts by distributing details of impounded animals to a network of reputable rescue organisations. These include Starting Over Dog Rescue, Pawfect Pets, Shepparton Animal Rescue, Sunny Days Rescue and House of Chances among others.

This approach ensures that animals are given every opportunity to be rehomed, and aligns with the requirements introduced under Section 64B, which mandates that Councils must:

- Provide written notice to at least two rehoming organisations that an animal is available for rehoming.
- Make the animal available for rehoming for at least seven days from the date of notice.
- Take reasonable steps to advertise the animal's availability via a website or social media platform.

Council's intermediary facilitates these steps by maintaining regular communication with rescue groups and ensuring that animals are promoted across multiple platforms. This process not only complies with legislative requirements but also enhances transparency and increases the likelihood of successful rehoming outcomes.

Council acknowledges that in rare cases, euthanasia may be necessary due to severe illness, injury or behavioural concerns that make an animal unsuitable for rehoming. In such instances, decisions are made in consultation with qualified veterinary practitioners and only after all practicable alternatives have been exhausted.

Council continues to review and refine its rehoming practices to ensure alignment with evolving legislative standards and community expectations. Future improvements may include formalising agreements with rescue organisations, enhancing digital promotion of available animals, and participating in the NSW Government's Rehoming Practices Review, which aims to improve consistency and effectiveness across councils statewide.

Off leash areas provided in our Council area:

Council has three (3) designated off leash areas located at the:

- Old Trotting Track at the Moama Recreation Reserve, Perricoota Road;
- Kiely Road walking track; and
- Moama Off Leash Dog Park

Companion Animals seizure (2024-2025) survey submitted to OLG) 16.2 (b) Guidelines:

In accordance with Section 67A of the Companion Animals Act 1998, Council is required to submit an annual return to the Office of Local Government (OLG) detailing the seizure, impounding, and release of cats and dogs within its jurisdiction. This requirement is further supported by Guideline 16.2(b) of the Guideline on the Exercise of Functions under the Companion Animals Act, which outlines the reporting standards and data categories councils must include when submitting seizure information.

The figures provided through the reporting are detailed as follows:

Seized by Ranger: 148

Returned to owner: 28

Rehomed: 105

Euthanised: 15

Report on capital works projects

Report on all capital works projects is considered best practice

OLG Capital Expenditure Guidelines

Murray River Council had no capital works projects where a capital expenditure review was required in accordance with the Office of Local Government Expenditure Guidelines.

Carers Recognition Act

Councils considered to be 'human service agencies' under the Carers Recognition Act 2010 (CR Act) (provide services directed at carers and/or people being cared for by carers) must report on compliance with the CR Act for the reporting period.

Carers Recognition Act 2010, s 8(2)

Murray River Council Community Services has completed all reporting requirements in relation to their funding agreements for Transport for NSW, Department of Health and Department of Community and Justice.

Murray River Council advocates for and provides support for:

- Carers and family of clients
- Persons being cared for by carers.

Implementation of Council's Disability Inclusion Action Plan

Information on the implementation of council's Disability Inclusion Action Plan and give a copy to the Minister for Disability Services

Disability Inclusion Act 2014, s 13(1)

In the 2024-2025 financial year, Murray River Council has taken steps towards implementing the Disability Inclusion Action Plan (DIAP).

Key initiatives included:

Access and Inclusion Advisory Committee (AIAC):

The MRC AIAC was established following an EOI process. The Committee is up and running and having productive discussions around lived-experience advice on future planning, sponsorships and projects.

An all-abilities sports day is being funded by MRC and Campaspe Shire Council and planning is underway.

Compliance with and effect of Planning Agreements

Particulars of compliance with and effect of planning agreements in force during the year.

Environmental Planning & Assessment Act 1979 – Section 7.5(5)

No planning agreement in force or entered into during 2024-2025.

Development Contributions and Levies

Disclosure of how development contributions and development levies have been used or expended under each contributions plan

Environment Planning and Assessment Regulation 2021 - Clause 218A(1)

Development contributions and levies for each project are assigned an unique Project No and held in reserve until works relating to each particular project is completed.

Projects for which Contributions and Levies have been used

Details for projects for which contributions or levies have been used must contain:

- project identification number and description
- the public amenity or public service the project relates to
- amount of monetary contributions or levies used or expended on project
- percentage of project cost funded by contributions or levies amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan
- value of the land and material public benefit – other than money or land
- Whether project is complete

Environment Planning and Assessment Regulation 2021 - Clause 218A (2) (a) to (g)

EXPENDITURE BREAKDOWN - BY PROJECT

S94 (7.11 and 7.12)

Nil	0
Total	\$0

S64

Moama - Sewerage Works Upgrades (Business Park)	0
Total	\$0

GIFTED ASSETS

Roads/ Bridges/Footpaths/ Stormwater	6,940,779
Land	311,000
Land Under Roads	172,062
Open Spaces	337,274
Water and Sewer	2,108,676
Total	\$9,869,791

Gifted Water Licences	\$191,950
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Contributions and Levies Reconciliation

Total value of all contributions and levies received and expended during the year.

Environment Planning and Assessment Regulation 2021 - Clause 218A (3), (a), (b)

S94 (7.11 and 7.12) and S64 Summary

S94 (7.11 and 7.12)	Opening Balance	Contributions	Interest Earned	Expenditure	Closing Balance
Former Murray	3,828,535.58	729,503.38	214,091.61	(0.00)	4,772,130.57
Former Wakool	765,082.26	62,815.86	39,748.07	(0.00)	867,646.19
Total	4,593,617.84	792,319.24	253,839.68	(0.00)	5,639,776.76

S64	Opening Balance	Contributions	Interest Earned	Expenditure	Closing Balance
Former Murray	3,527,922.23	622,290.45	202,595.71	(0.00)	4,352,808.39
Former Wakool	402,507.53	78,095.68	22,071.71	(0.00)	502,674.92
Total	3,930,429.76	700,386.13	224,667.42	(0.00)	4,855,483.31

37 Details of inspections of Private Swimming Pools

Details of inspections of private swimming pools. Include the number of inspections that:

- were of tourist and visitor accommodation.
- were of premises with more than 2 dwellings.
- resulted in issuance a certificate of compliance under s22D of the SP Act
- ▢ resulted in issuance a certificate of non-compliance under cl 21 SP Reg.

Swimming Pools Act 1992 – Section 22F (2) Swimming Pools Regulation 2018 - Clause 23

Murray River Council completed the following inspections during 2024-2025

▢ Number of inspections of tourist and visitor accommodation	5
▢ Number of inspections of premises with more than 2 dwellings	1
▢ Number of inspections that resulted in issuance of Certificate of Compliance under s22D of the Swimming Pool Act 1992	43
▢ Number of inspections that resulted in issuance a certificate of non-compliance under c121 of the Swimming Pool Regulations 2018	33

Recovery and threat abatement Plans

Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

Fisheries Management Act 1994 – Section 220ZT (2)

Murray River Council has not been identified in any recovery and threat abatement plans.

Government Information Public Access Activity

Information included on government information public access activity

Government Information (Public Access) Act 2009 – Section 125(1)

Government Information (Public Access) Regulation 2018, Clause 8, Schedule 2

Part 7 Section 125(1) of the Government Information (Public Access) Act 2009, known as the GIPA Act, states that each agency (of which Murray River Council is one) must, within 4 months after the end of each reporting year, prepare an annual report on the agency's obligations under this Act for submission to the Minister responsible for the agency.

Council fulfilled its responsibilities in regard to reporting for the 2024-2025 year by submitting the annual return through the IPC GIPA Tool portal in October 2025.

In addition, the 2024-2025 GIPA Information Guide was developed and uploaded to the website.

During 2024-2025 financial year Murray River Council received and finalised:

- 4 Formal information access applications; and
- 145 informal information access applications.

TOTALLING – 149 GIPA applications for the 2024-2025 Financial Year

Public Interest Disclosure Activity

Information included on public interest disclosure activity.

Public Interest Disclosures Act 1994 - Section 31

Public Interest Disclosures Regulation 2011 - Clause 4

Similar to the reporting requirement under the GIPA Act and Regulations, Councils are required to submit a Public Interest Disclosures Annual Report to the Minister and a copy is also provided to the NSW Ombudsman.

Council fulfilled their annual reporting obligations in regard any Public Interest Disclosures (PIDs) received during the 2024-2025 financial year by including a breakdown of the information in the 2024-2025 Annual Report and then advising the NSW Ombudsman of the location of the report on Council's website.

Council received 2 submissions for the 2024-2025 year.

Public Interest Disclosures Statistics	July 2024 - June 2025
Number of public officials who made PIDs	2
Number of PIDs received	2
Of PIDs received, number primarily about:	
Corrupt conduct	1
Maladministration	0
Serious and substantial waste	0
Government information contravention	0
Local government pecuniary interest contravention	1
Number of PIDs finalised	1



Attachment 1

Murray River Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025



Murray River Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Murray River Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

Murray River Council is constituted under the *Local Government Act 1993 (NSW)* and has its principal place of business at:

52 Perricoota Road
Moama NSW 2731

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.murrayriver.nsw.gov.au.

Murray River Council

General Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) and the regulations made there under,
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render this report false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 October 2025.



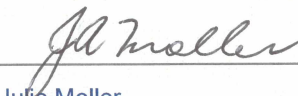
John Harvie
Mayor
28 October 2025



Neil Gorey
Councillor
28 October 2025



Stacy Williams
Chief Executive Officer
28 October 2025



Julie Moller
Responsible Accounting Officer
28 October 2025

Murray River Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
	Income from continuing operations			
24,528	Rates and annual charges	B2-1	25,070	21,553
12,015	User charges and fees	B2-2	14,112	12,940
1,182	Other revenue	B2-3	1,451	1,361
19,091	Grants and contributions provided for operating purposes	B2-4	18,571	20,156
11,808	Grants and contributions provided for capital purposes	B2-4	16,601	54,203
1,639	Interest and investment income	B2-5	3,204	3,025
1,128	Other income	B2-6	712	601
71,391	Total income from continuing operations		79,721	113,839
	Expenses from continuing operations			
21,055	Employee benefits and on-costs	B3-1	22,576	21,180
26,470	Materials and services	B3-2	26,697	20,392
34	Borrowing costs	B3-3	252	348
1,100	Other expenses	B3-5	1,100	1,100
(3,016)	Net loss from the disposal of assets	B4-1	9,465	9,203
45,643	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		60,090	52,223
25,748	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		19,631	61,616
20,344	Depreciation, amortisation and impairment of non-financial assets	B3-4	21,918	20,884
5,404	Operating result from continuing operations		(2,287)	40,732
5,404	Net operating result for the year attributable to Council		(2,287)	40,732
(6,404)	Net operating result for the year before grants and contributions provided for capital purposes		(18,888)	(13,471)

The above Income Statement should be read in conjunction with the accompanying notes.

Murray River Council

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Net operating result for the year – from Income Statement		(2,287)	40,732
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain / (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	69,269	72,816
Other movements Revaluation Intangible Assets	C1-8	130	(36)
Total items which will not be reclassified subsequent to operating result		69,399	72,780
Total other comprehensive income for the year		69,399	72,780
Total comprehensive income for the year attributable to Council		67,112	113,512

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Murray River Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	11,763	14,862
Investments	C1-2	49,572	43,205
Receivables	C1-4	14,027	14,995
Inventories	C1-5	519	497
Non-current assets classified as held for sale	C1-6	1,958	3,103
Other		2,216	1,544
Total current assets		80,055	78,206
Non-current assets			
Investments	C1-2	2	2
Receivables	C1-4	18	26
Infrastructure, property, plant and equipment (IPPE)	C1-7	1,155,407	1,089,528
Intangible assets	C1-8	8,082	12,089
Right of use assets	C2-1	498	359
Other		1,021	–
Total non-current assets		1,165,028	1,102,004
Total assets		1,245,083	1,180,210
LIABILITIES			
Current liabilities			
Payables	C3-1	12,542	10,168
Contract liabilities	C3-2	3,731	3,697
Lease liabilities	C2-1	253	180
Borrowings	C3-3	272	267
Employee benefit provisions	C3-4	4,867	4,249
Provisions	C3-5	313	–
Total current liabilities		21,978	18,561
Non-current liabilities			
Lease liabilities	C2-1	254	188
Borrowings	C3-3	1,150	1,422
Employee benefit provisions	C3-4	141	372
Provisions	C3-5	4,808	10,027
Total non-current liabilities		6,353	12,009
Total liabilities		28,331	30,570
Net assets		1,216,752	1,149,640
EQUITY			
Accumulated surplus	C4-1	784,181	786,468
IPPE revaluation surplus	C4-1	432,571	363,172
Council equity interest		1,216,752	1,149,640
Total equity		1,216,752	1,149,640

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Murray River Council

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		786,468	363,172	1,149,640	745,736	290,356	1,036,092
Net operating result for the year		(2,287)	–	(2,287)	40,732	–	40,732
Other comprehensive income							
– Gain/(loss) on revaluation of IPP&E	C1-7	–	69,269	69,269	–	72,816	72,816
– Other movements (Revaluation Intangible Assets)	C1-8	–	130	130	–	–	–
Total comprehensive income		(2,287)	69,399	67,112	40,732	72,816	113,548
Closing balance at 30 June		784,181	432,571	1,216,752	786,468	363,172	1,149,640

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Murray River Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Cash flows from operating activities				
Receipts:				
24,400	Rates and annual charges		24,989	21,251
12,015	User charges and fees		15,528	11,862
1,640	Interest received		2,985	2,496
34,213	Grants and contributions		26,780	41,212
–	Bonds, deposits and retentions received		–	665
1,070	Other		5,206	6,394
Payments:				
(20,959)	Payments to employees		(22,312)	(20,836)
(26,453)	Payments for materials and services		(28,253)	(23,795)
(34)	Borrowing costs		(252)	(338)
–	Bonds, deposits and retentions refunded		(285)	–
(1,100)	Other		(3,093)	1,348
24,792	Net cash flows from operating activities	G1-1	21,293	40,259
Cash flows used in investing activities				
Receipts:				
–	Sale of investments		–	35,624
–	Redemption of term deposits		–	6,739
–	Sale of real estate assets		–	662
4,237	Proceeds from sale of IPPE		1,680	1,471
–	Deferred debtors receipts		–	597
Payments:				
–	Purchase of investments		–	(35,624)
–	Acquisition of term deposits		(6,367)	–
(31,839)	Payments for IPPE		(19,211)	(37,313)
–	Purchase of real estate assets		–	(115)
–	Purchase of intangible assets		–	(3,563)
(27,602)	Net cash flows used in investing activities		(23,898)	(31,522)
Cash flows used in financing activities				
Payments:				
(267)	Repayment of borrowings		(267)	(971)
–	Principal component of lease payments		(227)	(170)
(267)	Net cash flows used in financing activities		(494)	(1,141)
(3,077)	Net change in cash and cash equivalents		(3,099)	7,596
7,760	Cash and cash equivalents at beginning of year		14,862	7,266
4,683	Cash and cash equivalents at end of year	C1-1	11,763	14,862
49,452	plus: Investments on hand at end of year	C1-2	49,574	43,207
54,135	Total cash, cash equivalents and investments		61,337	58,069

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Murray River Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend financial statements.

The material accounting policy information related to these consolidated financial statements are set out below.

Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulations 2021*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 - B2-4.
- iii. Determination of the lease term, discount rate (when not impact in the lease) and whether an arrangement contains a lease - refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

This Consolidated Fund has been included in the financial statements of Murray River Council.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service
- Waste service
- Moama Recreation Reserve S355 Management Committee
- Moama Lions Units S355 Management Committee

A1-1 Basis of preparation (continued)

- Mathoura Retirement Village S355 Management Committee.

All other operations of S355 Management Committees of the Council are immaterial and have not been disclosed as part of the consolidated fund.

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

Volunteer services

Council does not have a material dependence on volunteer services. Volunteers are mainly engaged via Section 355 committees. These services are not recognised as they are considered non-material in value.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2025.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

List of new accounting standards and interpretation issued but not yet effective which may impact Council in future years are listed below:

- AASB 18 Presentation and Disclosure in Financial Statements (effective date, year ended 30 June 2029)
- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9] (effective date, year ended 30 June 2027)
- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107] (effective date, year ended 30 June 2027)

New accounting standards adopted during the year

The following new standard is effective for the first time at 30 June 2025:

- AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

Council have reviewed the changes to AASB 2022-10 and Council's Valuers have applied the fair value methodology to their assets in accordance with accounting standard.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

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

- The AASB 13 amendments apply prospectively, comparative figures have not been restated.
- The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

Impact of NSW Floods

Council was impacted by floods in October through to December 2022. Council is currently actively engaged in restoration and reconstruction of infrastructure and assets damaged during the floods.

A thorough review of the assets and infrastructure with potential damage was conducted in FY23 resulting in estimated costs for restoration and reconstruction activities to be \$7,483,985. In the 2023 financial year we expended \$1,158,012, in the 2024

A1-1 Basis of preparation (continued)

financial year \$2,080,775 was expended, and \$677,376 was expended in the current year. There is approximately \$935,000 in planned restoration expenditure for the 2026 financial year.

The balance of \$2,633,822 is not likely to be spent, largely as the flood damage heavy patching program came under budget by 50% due to a competitive tender process (approx. \$1.8m), and restoration works of other low priority non-essential public assets were unable to be funded under Disaster Reconstruction Authority funding and will be restored over time through usual maintenance and repair programs.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Functions or activities										
Governance	28	9	175	1,959	(147)	(1,950)	–	–	–	–
Administration	3,501	1,222	11,267	12,762	(7,766)	(11,540)	2,867	402	61,196	44,572
Public order and safety	280	801	2,081	1,888	(1,801)	(1,087)	240	808	5,861	5,031
Health	21	30	103	180	(82)	(150)	–	–	–	1,107
Environment	13,043	11,133	8,246	7,683	4,797	3,450	3,585	3,641	28,918	39,366
Community Services and Education	1,853	4,643	2,878	2,308	(1,025)	2,335	1,538	4,186	21,489	19,134
Housing and Community amenities	724	681	1,232	1,627	(508)	(946)	9	42	10,060	8,430
Water supplies	10,808	11,182	7,087	5,946	3,721	5,236	1,870	3,488	94,442	92,981
Sewerage services	7,082	6,846	3,496	2,966	3,586	3,880	1,328	2,002	87,142	82,118
Recreation and culture	1,659	1,952	9,382	5,100	(7,723)	(3,148)	1,597	1,810	109,127	99,796
Mining, manufacturing and construction	1,148	692	2,575	1,521	(1,427)	(829)	240	36	1,423	2,458
Transport and communication	15,336	49,350	30,090	26,370	(14,754)	22,980	13,329	47,115	816,831	765,923
Economic affairs	1,976	1,659	3,396	2,797	(1,420)	(1,138)	1,001	867	8,594	19,294
General purpose income	22,262	23,639	–	–	22,262	23,639	7,568	9,962	–	–
Total functions and activities	79,721	113,839	82,008	73,107	(2,287)	40,732	35,172	74,359	1,245,083	1,180,210

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

Includes corporate support and other support services, engineering works, business intelligence and any Council policy compliance.

Public order and safety

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

Health

Includes immunisation, food control, health centres etc.

Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

Community Services and Education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

Housing and Community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

Water supplies

Includes the provision and distribution of water to the towns within the boundary of the Council.

Sewerage services

Treatment of wastewater to the towns within the boundaries of the Council.

Recreation and culture

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes building control, quarries and pits, mineral resources, and abattoirs.

Transport and communication

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

Economic affairs

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; real estate development, management of Section 355 Committees and other business undertakings.

B1-2 Components of functions or activities (continued)

General purpose income

Includes rates and annual charges; non capital general purpose grants; interest on investments and interest on overdue rates and charges.

B2 Sources of income

B2-1 Rates and annual charges

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	6,265	5,674
Farmland	5,971	5,713
Business	1,065	991
Less: pensioner rebates (mandatory)	(299)	(292)
Rates levied to ratepayers	13,002	12,086
Pensioner rate subsidies received	165	160
Total ordinary rates	13,167	12,246
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	3,348	2,244
Stormwater management services	174	171
Water supply services	3,925	3,291
Sewerage services	4,406	3,523
Waste management services (non-domestic)	134	165
Less: pensioner rebates (mandatory)	(190)	(192)
Annual charges levied	11,797	9,202
Pensioner annual charges subsidies received:		
– Water	54	53
– Sewerage	52	51
– Domestic waste management	–	1
Total annual charges	11,903	9,307
Total rates and annual charges	25,070	21,553

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government Council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

	2025 \$ '000	2024 \$ '000
User charges		
Domestic waste management services	1,348	1,069
Water supply services	3,681	3,313
Sewerage services	269	384
Waste management services (non-domestic)	4,073	3,509
Other	193	138
Total user charges	9,564	8,413
Fees		
(i) Fees – statutory and regulatory functions (per s608)		
Building regulation	611	419
Inspection services	1	–
Sub-division fees	244	167
Private works – section 67	49	59
Regulatory fees	3	–
Section 10.7 certificates (EP&A Act)	65	67
Section 603 certificates	57	55
Tapping fees	128	90
Town planning	699	646
Other	28	22
Health control	14	13
Animal control	8	21
Total fees – statutory/regulatory	1,907	1,559
(ii) Fees – other (incl. general user charges (per s608))		
Aged care	290	403
Caravan park	–	74
Cemeteries	170	149
Leaseback fees – Council vehicles	111	102
Library and art gallery	–	1
Park rents	10	4
Transport for NSW works (state roads not controlled by Council)	1,856	2,116
Public halls	42	12
Recreational grounds / swimming pools / libraries	66	42
Special meter reading	28	23
Other	68	42
Total fees – other	2,641	2,968
Total other fees	4,548	4,527
Total user charges and fees	14,112	12,940
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	9,564	8,413
User charges and fees recognised at a point in time	4,548	4,527
Total user charges and fees	14,112	12,940

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership. Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenue

	2025 \$ '000	2024 \$ '000
Aboriginal communities program	136	100
Commissions and agency fees	319	302
Diesel rebate	16	1
Energy Certificates	—	—
Fines	10	12
Insurance claims / rebates	157	78
Legal fees recovery – other	43	—
Legal fees recovery – rates and charges (extra charges)	26	87
OLG Rebate	—	—
Recycling income (non-domestic)	44	—
Sponsorship Funding	—	158
Ticket Sales	463	211
Traineeship Subsidy	4	—
Water meter rents / sundry income	86	118
Water temporary licence sales	86	79
Other	61	215
Total other revenue	1,451	1,361

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time	1,451	1,361
Total other revenue	1,451	1,361

Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	1,130	366	–	–
Financial assistance – local roads component	599	174	–	–
Payment in advance - future year allocation				
Financial assistance – general component	3,797	6,135	–	–
Financial assistance – local roads component	2,041	3,288	–	–
Amount recognised as income during current year	7,567	9,963	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Aged care	1,100	1,207	–	–
Bushfire and emergency services	240	190	–	560
Economic development	947	790	1	3,520
Library – per capita	103	103	–	–
Noxious weeds	157	148	–	–
NSW rural fire services	–	58	–	–
Recreation and culture	146	–	(48)	149
Storm/flood damage	1,165	961	–	2,763
Planning	–	40	–	–
Energy fuel rebate scheme	204	170	–	–
Waste management	(31)	55	–	–
River access	–	–	973	6
Street lighting	57	51	–	–
Youth services	42	34	–	–
Stronger communities fund	–	–	279	1,074
Transport (roads to recovery)	2,117	2,445	–	–
Transport (other roads and bridges funding)	1,546	736	2,423	3,255
Other specific grants	22	22	–	–
Roads and bridges	27	–	1,007	8,899
Transport for NSW contributions (Block grant Regional, Urban and Rural roads)	2,836	2,932	–	126
Sewerage (excl. section 64 contributions)	–	–	107	78
Water supplies (excl. section 64 contributions)	–	–	9	14
Other contributions	34	46	303	–
S355 committees	117	33	–	(576)
Transport (road safety officer)	175	88	–	–
Waste management	–	84	–	–
Total special purpose grants and non-developer contributions – cash	11,004	10,193	5,054	19,868
Non-cash contributions				
Roads and bridges	–	–	–	21,928
Total other contributions – non-cash	–	–	–	21,928
Total special purpose grants and non-developer contributions (tied)	11,004	10,193	5,054	41,796
Total grants and non-developer contributions	18,571	20,156	5,054	41,796

B2-4 Grants and contributions (continued)

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Comprising:				
– Commonwealth funding	10,540	13,369	3,340	45
– State funding	7,880	6,711	1,597	20,385
– Other funding	151	76	117	21,366
	18,571	20,156	5,054	41,796

Developer contributions

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Notes				
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):				
Cash contributions				
S 7.11 – contributions towards amenities/services	–	–	555	781
S 7.12 – fixed development consent levies	–	–	235	235
S 64 – water supply contributions	–	–	430	982
S 64 – sewerage service contributions	–	–	265	427
Total developer contributions – cash	–	–	1,485	2,425
Non-cash contributions				
S 7.11 – contributions towards amenities/services	–	–	3,903	3,092
S 64 – water supply contributions	–	–	1,655	2,492
S 64 – sewerage service contributions	–	–	957	1,497
S 64 – stormwater contributions	–	–	3,038	2,901
Other developer/other contributions	–	–	509	–
Total developer contributions non-cash	–	–	10,062	9,982
Total developer contributions	–	–	11,547	12,407
Total grants and contributions	18,571	20,156	16,601	54,203
Timing of revenue recognition				
Grants and contributions recognised over time	4,104	1,651	4,833	10,066
Grants and contributions recognised at a point in time	14,467	18,505	11,768	44,137
Total grants and contributions	18,571	20,156	16,601	54,203

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Unspent grants				
Unspent funds at 1 July	8,448	7,497	3,981	5,594
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	2,157	–	–
Add: Funds received and not recognised as revenue in the current year	106	57	582	1,089
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(3,660)	(1,082)	(314)	(187)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(36)	(181)	(1,088)	(2,515)
Unspent funds at 30 June	4,858	8,448	3,161	3,981

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include milestones within AASB 15 grants. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

B2-4 Grants and contributions (continued)

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	343	259
– Cash and investments	2,858	2,768
– Deferred debtors	2	(2)
– Dividend income (other)	1	–
Total interest and investment income	3,204	3,025

B2-6 Other income

	Notes	2025 \$ '000	2024 \$ '000
Rental income			
Other lease income			
Caravan parks		484	338
Room/Facility Hire		193	127
Other (vacant land, council owned staff housing, retirement units)		35	136
Total other lease income		712	601
Total rental income	C2-2	712	601
Total other income		712	601

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	17,742	16,483
Employee termination costs	243	473
Employee leave entitlements (ELE)	2,835	2,597
Superannuation	2,167	1,907
Workers' compensation insurance	911	1,326
Fringe benefit tax (FBT)	190	138
Payroll tax	55	(1)
Other	113	114
Total employee costs	24,256	23,037
Less: capitalised costs	(1,680)	(1,857)
Total employee costs expensed	22,576	21,180

Material accounting policy information

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

	Notes	2025 \$ '000	2024 \$ '000
Raw materials and consumables		7,513	3,082
Contractor costs		491	2,132
Planning Consultants		463	484
Waste, Transfer Station & Recycling Collections Contractors		2,530	2,864
IT Maintenance & Support Contractors		401	—
IT Software Licences		1,170	503
IT Cloud Contract and Managed Services		1,330	1,336
Road & Bridges Contractors		3,212	2,068
Water Supply Contractors		241	134
Sewer Services Contractors		208	128
Building Service & Maintenance Contractors		1,205	1,254
Plant Fleet Contractors		5	25
Swimming Pool Contractors		287	288
Floodplain Management Contractors		155	120
Asset Management Contractors		356	96
Organisational Service Consultants		266	612
Economic Development Services Contractors		1,339	—
Audit Fees	F2-1	103	100
Councillor and Mayoral fees and associated expenses	F1-2	346	337
Advertising		284	426
Bank charges		76	21
Election expenses		117	—
Electricity and heating		1,205	1,195
Insurance		1,266	1,156
Postage/freight		84	74
Printing and stationery		92	69
Street lighting		191	155
Subscriptions and publications		359	425
Telephone and communications		201	192
Valuation fees		161	114
Travel expenses		137	76
Training costs (other than salaries and wages)		324	265
Other expenses		115	37
Vehicle registrations		195	187
Legal expenses:			
– Legal expenses: planning and development		17	55
– Legal expenses: debt recovery		65	64
– Legal expenses: other		96	102
Leases expense:			
Expenses from short-term leases		60	180
Other		31	36
Total materials and services		26,697	20,392

B3-3 Borrowing costs

	Notes	2025 \$ '000	2024 \$ '000
(i) Interest bearing liability costs			
Interest on leases		16	11
Interest on loans		34	41
Total interest bearing liability costs		50	52
Total interest bearing liability costs expensed		50	52
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	202	296
Total other borrowing costs		202	296
Total borrowing costs expensed		252	348

B3-4 Depreciation, amortisation and impairment of non-financial assets

	Notes	2025 \$ '000	2024 \$ '000
Depreciation and amortisation			
Plant and equipment		2,468	3,079
Office equipment		244	477
Furniture and fittings		3	44
Land improvements (depreciable)		14	1
Infrastructure:	C1-7		
– Buildings – non-specialised		525	435
– Buildings – specialised		1,449	704
– Other structures		1,915	1,618
– Roads		8,273	7,911
– Bridges		1,320	1,313
– Footpaths		230	215
– Stormwater drainage		936	776
– Water supply network		1,700	1,559
– Sewerage network		1,109	1,049
– Swimming pools		92	86
Right of use assets	C2-1	227	178
Other assets:			
– Library books		–	56
– Other		235	55
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	863	962
– Quarry assets	C1-7	315	82
Intangible assets	C1-8	–	284
Total gross depreciation and amortisation costs		21,918	20,884
Total depreciation and amortisation costs		21,918	20,884
Total depreciation, amortisation and impairment for non-financial assets		21,918	20,884

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

	Notes	2025 \$ '000	2024 \$ '000
Impairment of receivables			
User charges and fees		103	53
Total impairment of receivables	C1-4	103	53
Other			
Contributions/levies to other levels of government		84	98
Emergency services levy (includes FRNSW, SES, and RFS levies)		92	104
NSW rural fire service levy		625	635
Other		3	–
Donations, contributions and assistance to other organisations (Section 356)		193	210
Total other		997	1,047
Total other expenses		1,100	1,100

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

	Notes	2025 \$ '000	2024 \$ '000
Gain on disposal of plant and equipment	C1-7		
Proceeds from disposal		667	1,178
Less: carrying amount of assets sold/written off		(474)	(816)
Gain on disposal		193	362
Loss on disposal of infrastructure	C1-7		
Proceeds from disposal		—	—
Less: carrying amount of assets written off		(6,616)	(8,498)
Loss on disposal		(6,616)	(8,498)
Gain on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal		—	662
Less: carrying amount of assets sold		—	(430)
Gain on disposal		—	232
Gain (or loss) on disposal of non-current assets classified as 'held for sale'	C1-6		
Proceeds from disposal		1,013	—
Less: carrying amount of assets sold		(1,145)	—
Gain (or loss) on disposal		(132)	—
Loss on disposal of intangible assets	C1-8		
Proceeds from disposal		—	—
Less: carrying amount of assets written off		(4,329)	(1,592)
Loss on disposal		(4,329)	(1,592)
Other - Remediation Provisions			
Gain on provision adjustments		1,419	293
Gain on remediation provisions		1,419	293
Net Loss from disposal of assets		(9,465)	(9,203)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 25 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	24,528	25,070	542	2% F
User charges and fees	12,015	14,112	2,097	17% F
Dry conditions over the 2025 financial year led to an increase in water usage of \$924k. New development across the LGA led to an increase in subdivision, town planning and building regulation fees of \$477k, compared to a conservative development growth assumption in the Original Budget. Waste facilities, particularly the new Automated Depot shed, were very well attended across the year, resulting in an additional \$355k in revenue. Hire of Council facilities and cemetery also increased on the prior year, resulting in a favourable budget variance of \$134k.				
Other revenue	1,182	1,451	269	23% F
Increases in other revenue included temporary water sales not budgeted for \$86k, scrap metal prices being higher than anticipated resulting in a favourable \$44k variance, \$59k received in Economic Development contributions not budgeted for, \$110k in insurance recoveries, \$104k water and sewer additional revenue through communities and \$21k additional bridge lift revenue, all of which was partially offset by an unfavourable variance in ticket sales and sponsorship revenue due to the cancellation of Moama Lights.				
Operating grants and contributions	19,091	18,571	(520)	(3)% U
Capital grants and contributions	11,808	16,601	4,793	41% F
Disaster Relief Funding of \$1.98m was budgeted for but not required due to contracts coming in under budget. Tooranie Bridge funding of \$1.46m was budgeted for but unable to be recognised due to delayed construction due to riverbed conditions. Other smaller budgeted grants had no successful opportunities during the year, such as the public amenities and solar panel projects. These unfavourable variances were all offset by a significant increase in non-cash developer contributions received during the year.				
Interest and investment revenue	1,639	3,204	1,565	95% F
Official cash rates remained higher than anticipated in the 2025 financial year, also leading to a competitive term deposit market, resulting in better return on funds. More funds than had been anticipated were also invested during the year, as a reduction in the capital program across the year led to less need to have as much cash uninvested and readily available.				
Other income	1,128	712	(416)	(37)% U
Council ceased to provide staff housing during the financial year, resulting in a drop in lease income from staff, as well as the reduction of the associated expense. Additionally, it was discovered that some lease revenue relating to caravan parks had been erroneously included in the original budget twice.				

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Expenses				
Employee benefits and on-costs	21,055	22,576	(1,521)	(7)% U
Materials and services	26,470	26,697	(227)	(1)% U
Borrowing costs	34	252	(218)	(641)% U
During the year Council undertook a revaluation of landfill rehabilitation and gravel pit rehabilitation costs. As these costs are recognised over the life of the asset, rather than upon closure, this resulted in an uplift in the associated embedded borrowing cost component, which was not originally budgeted for.				
Depreciation, amortisation and impairment of non-financial assets	20,344	21,918	(1,574)	(8)% U
Other expenses	1,100	1,100	–	0% F
Net losses from disposal of assets	(3,016)	9,465	(12,481)	414% U

Several council properties held as real estate for sale that were expected to settle in the 2025 financial year have not settled until early in the 2026 financial year, including the Mathoura Line Road and Moulamein properties. Properties that did settle during the year did not achieve expected prices based on market valuations. Additionally, Council undertook a review of intangibles (refer note C1-8), resulting in an unbudgeted \$4.3m write off. A review of Council's aquatic facilities was also undertaken, resulting in a further unbudgeted write off of \$1.3m.

Statement of cash flows

Cash flows from operating activities	24,792	21,293	(3,499)	(14)% U
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Grants and contributions received were down as per the operating variance above, along with the Financial Assistance Grant which was budgeted to receive 85% in advance as per the prior year, however only 50% was received in advance, resulting in approx \$2.7m variance. This was further skewed by the large value of non-cash developer contributions.

Cash flows from investing activities	(27,602)	(23,898)	3,704	(13)% F
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Council's capital program was reduced during the year due to delays on projects including construction of Tooranie Bridge, the Meninya Street redevelopment and the purchase of land for water and sewer treatment plant upgrades. As cash was not required to fund these projects, additional cash was invested in term deposits and has partially offset the capital reduction. Additionally, Council received less funds than anticipated on the sale of property, plant & equipment, as per the operating variance above.

Cash flows from financing activities	(267)	(494)	(227)	85% U
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During the year, Council entered into a new lease for waste compactor, which was not budgeted for.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash assets		
Cash on hand and at bank	11,763	14,862
Total cash and cash equivalents	11,763	14,862
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	11,763	14,862
Balance as per the Statement of Cash Flows	11,763	14,862

C1-2 Financial investments

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	49,572	–	43,205	–
Total	49,572	–	43,205	–
Equity securities at FVOCI				
Unlisted equity securities	–	2	–	2
Total	–	2	–	2
Total financial investments	49,572	2	43,205	2
Total cash assets, cash equivalents and investments	61,335	2	58,067	2

Material accounting policy information

No strategic investments were disposed of during 2025, and there were no transfers of any cumulative gain or loss within equity relating to these investments.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	61,337	58,069
Less: Externally restricted cash, cash equivalents and investments	(48,948)	(44,402)
Cash, cash equivalents and investments not subject to external restrictions	12,389	13,667
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	3,594	3,697
Specific purpose unexpended grants – water fund	87	–
Specific purpose unexpended grants – sewer fund	50	–
External restrictions – included in liabilities	3,731	3,697
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	5,640	4,594
Developer contributions – water fund	2,333	1,793
Developer contributions – sewer fund	2,523	2,137
Specific purpose unexpended grants (recognised as revenue) – general fund	4,289	8,732
Water fund	6,248	3,963
Sewer fund	18,330	15,992
Special levies – land and water management	135	135
Waste fund	5,655	3,295
Other	64	64
External restrictions – other	45,217	40,705
Total external restrictions	48,948	44,402

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	2025	2024
	\$ '000	\$ '000
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	12,389	13,667
Less: Internally restricted cash, cash equivalents and investments	(10,834)	(9,090)
Unrestricted and unallocated cash, cash equivalents and investments	1,555	4,577

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	3,661	616
Employees leave entitlement	1,503	1,449
Carry over works	1,684	2,157
Community Services	290	290
Town improvements	200	200
Sand/gravel pit restorations	42	369
Parks, halls and reserves	345	286
Office equipment	–	179
Stormwater drainage	101	101
Recreation and culture	65	265
Bush fire services	45	45
Roads	679	679
Retirement village	1,450	1,338
Levee bank	142	340
Technology OneCouncil	14	14
Economic	69	189
Cemetery	81	81
Caravan park	242	242
Buildings	197	226
Other	24	24
Total internal allocations	10,834	9,090

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	3,089	–	2,592	–
Interest and extra charges	421	–	423	–
User charges and fees	5,230	–	5,882	–
Accrued revenues				
– Interest on investments	1,164	–	943	–
– Other income accruals	819	–	–	–
Government grants and subsidies	2,757	–	4,119	–
Loans to non-profit organisations	9	18	9	26
Net GST receivable	692	–	1,117	–
Other debtors	122	–	83	–
Total	14,303	18	15,168	26
Less: provision for impairment				
Rates and annual charges	(195)	–	(112)	–
Other debtors	(81)	–	(61)	–
Total provision for impairment – receivables	(276)	–	(173)	–
Total net receivables	14,027	18	14,995	26

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 3 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

C1-5 Inventories

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
(i) Inventories at cost				
Stores and materials	519	–	497	–
Total inventories at cost	519	–	497	–
Total inventories	519	–	497	–

Material accounting policy information

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C1-6 Non-current assets classified as held for sale

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Non-current assets held for sale				
Land	1,958	–	2,630	–
Buildings	–	–	473	–
Total non-current assets held for sale	1,958	–	3,103	–

Details of assets held for sale

Council has two properties on their asset books which have signed contracts in place for the sale of these properties. Both properties are expected to settle during 2025-2026 year.

Material accounting policy information

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use and are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period										At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions	Re-measuremen t of asset remediation provision	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Developer / Other contribution	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
	Renewals ¹	new assets														
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	19,044	–	19,044	13,516	5,695	–	–	–	(17,224)	–	–	–	21,031	–	21,031	
Plant and equipment	24,435	(12,538)	11,897	–	–	–	(474)	(2,468)	2,502	–	–	(988)	23,540	(13,071)	10,469	
Office equipment	2,436	(2,046)	390	–	–	–	(184)	(244)	76	–	–	–	827	(789)	38	
Furniture and fittings	765	(156)	609	–	–	–	(504)	(3)	–	–	–	–	112	(10)	102	
Land:																
– Operational land	24,597	–	24,597	–	–	–	–	–	–	–	214	–	3,465	28,276	–	28,276
– Community land	64,722	–	64,722	–	–	–	–	–	–	–	97	–	7,195	72,014	–	72,014
– Land under roads (post 30/6/08)	–	–	–	–	–	–	–	–	–	–	172	–	12,006	12,178	–	12,178
– Land improvements – depreciable	12,895	(270)	12,625	–	–	–	–	(14)	–	–	–	–	1,386	14,313	(316)	13,997
Infrastructure:																
– Buildings – non-specialised	26,531	(7,305)	19,226	–	–	–	(150)	(525)	137	(276)	–	–	410	28,751	(9,640)	19,111
– Buildings – specialised	68,707	(23,042)	45,665	–	–	–	(75)	(1,449)	3,607	(62)	–	–	11,947	87,016	(27,672)	59,344
– Other structures	42,969	(15,297)	27,672	–	–	–	(1,690)	(1,915)	868	338	338	–	2,559	46,413	(18,243)	28,170
– Roads	531,912	(145,877)	386,035	–	–	–	(2,238)	(8,273)	4,354	–	2,675	–	14,030	555,030	(158,447)	396,583
– Bridges	143,163	(28,319)	114,844	–	–	–	(427)	(1,320)	954	–	–	–	6,501	151,594	(31,042)	120,552
– Footpaths	21,324	(4,872)	16,452	–	–	–	(280)	(230)	369	–	1,119	–	767	23,498	(5,301)	18,197
– Bulk earthworks (non-depreciable)	153,844	–	153,844	–	–	–	(151)	–	95	–	108	–	5,621	159,517	–	159,517
– Stormwater drainage	73,606	(17,074)	56,532	–	–	–	(99)	(936)	139	–	3,038	–	999	77,920	(18,247)	59,673
– Water supply network	96,699	(28,816)	67,883	–	–	–	(664)	(1,700)	1,305	–	1,152	–	1,834	100,904	(31,094)	69,810
– Sewerage network	84,912	(26,845)	58,067	–	–	–	(93)	(1,109)	110	–	957	–	1,305	87,898	(28,661)	59,237
– Swimming pools	4,302	(2,419)	1,883	–	–	–	–	(92)	–	–	–	–	143	4,646	(2,712)	1,934
Other assets:																
– Library books	297	(236)	61	–	–	–	(61)	–	–	–	–	–	–	–	–	–
– Waste Other	666	(411)	255	–	–	–	–	(235)	2,708	–	–	–	89	3,853	(1,036)	2,817
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Quarry assets	1,353	(521)	832	–	–	(373)	–	(315)	–	–	–	–	–	980	(836)	144
– Tip assets	9,299	(2,906)	6,393	–	–	(3,317)	–	(863)	–	–	–	–	–	5,982	(3,769)	2,213
Total infrastructure, property, plant and equipment	1,408,478	(318,950)	1,089,528	13,516	5,695	(3,690)	(7,090)	(21,691)	–	–	9,870	(988)	70,257	1,506,293	(350,886)	1,155,407

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period											At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions Renewals ¹	Re-measuremen t of asset remediation provision	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Developer / Other contribution	Tfrs from/(to) 'held for sale' category	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	15,644	—	15,644	20,618	14,935	—	—	—	(32,153)	—	—	—	—	19,044	—	19,044	
Plant and equipment	24,907	(12,804)	12,103	—	—	—	(849)	(3,079)	3,960	—	—	—	(238)	24,435	(12,538)	11,897	
Office equipment	2,339	(1,570)	769	—	—	—	—	(477)	98	—	—	—	—	2,436	(2,046)	390	
Furniture and fittings	771	(112)	659	—	—	—	(6)	(44)	—	—	—	—	—	765	(156)	609	
Land:																	
— Operational land	20,279	—	20,279	—	—	—	(31)	—	—	4,499	95	(673)	—	24,597	—	24,597	
— Community land	69,533	—	69,533	—	—	—	—	—	—	(4,186)	152	(1,957)	—	64,722	—	64,722	
— Land improvements – depreciable	12,795	(256)	12,539	—	—	—	(543)	(1)	—	—	—	—	630	12,895	(270)	12,625	
Infrastructure:																	
— Buildings – non-specialised	25,601	(6,561)	19,040	—	—	—	(397)	(435)	98	23	—	—	897	26,531	(7,305)	19,226	
— Buildings – specialised	61,480	(21,301)	40,179	—	—	—	(477)	(704)	5,570	—	—	(473)	—	68,707	(23,042)	45,665	
— Other structures	38,522	(13,264)	25,258	—	—	—	(350)	(1,618)	3,001	107	38	—	1,236	42,969	(15,297)	27,672	
— Roads	493,492	(142,074)	351,418	—	—	—	(2,323)	(7,911)	13,165	1,917	1,937	—	27,832	531,912	(145,877)	386,035	
— Bridges	115,683	(25,657)	90,026	—	—	—	(2,507)	(1,313)	2,286	8,303	10,500	—	7,549	143,163	(28,319)	114,844	
— Footpaths	16,631	(4,453)	12,178	—	—	—	(634)	(215)	622	1,239	807	—	2,455	21,324	(4,872)	16,452	
— Bulk earthworks (non-depreciable)	143,205	—	143,205	—	—	—	(1,627)	—	2,432	(160)	157	—	9,837	153,844	—	153,844	
— Stormwater drainage	64,106	(16,596)	47,510	—	—	—	—	(776)	407	—	2,901	—	6,490	73,606	(17,074)	56,532	
— Water supply network	86,267	(24,777)	61,490	—	—	—	(39)	(1,559)	391	269	971	—	6,360	96,699	(28,816)	67,883	
— Sewerage network	76,222	(24,948)	51,274	—	—	—	—	(1,049)	123	(269)	1,497	—	6,491	84,912	(26,845)	58,067	
— Swimming pools	4,078	(2,207)	1,871	—	—	—	—	(86)	—	—	—	—	98	4,302	(2,419)	1,883	
Other assets:																	
— Library books	297	(180)	117	—	—	—	—	(56)	—	—	—	—	—	297	(236)	61	
— Other	630	(320)	310	—	—	—	—	(55)	—	—	—	—	—	666	(411)	255	
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																	
— Quarry assets	958	(440)	518	—	—	396	—	(82)	—	—	—	—	—	1,353	(521)	832	
— Tip assets	6,377	(1,944)	4,433	—	—	2,922	—	(962)	—	—	—	—	—	9,299	(2,906)	6,393	
Total infrastructure, property, plant and equipment	1,279,817	(299,464)	980,353	20,618	14,935	3,318	(9,783)	(20,422)	—	11,742	19,055	(3,103)	(238)	1,408,478	(318,950)	1,089,528	

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-7 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Infrastructure, property, plant and equipment is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their carrying amount, net of their residual values, over their estimated remaining useful lives as follows:

Plant and equipment	Years	Land Improvements	Years
Office equipment	3 to 5	Land improvements - Other	50 to 100
Furniture and fittings	10 to 100	Land improvements - Levee banks	Infinite
Plant and equipment	5 to 20		
Water and sewer assets		Buildings	
Water supply network	17 to 130	Buildings - non-specialised	7 to 143
Sewerage network	7 to 160	Buildings - specialised	7 to 143
Other Assets		Stormwater assets	
Other	7 to 30	Stormwater drainage	25 to 150
Transportation assets		Other infrastructure assets	
Roads	10 to 130	Bulk earthworks	Infinite
Bridges	25 to 145	Swimming pools	38 to 51
Footpaths	60 to 100	Other structures	5 to 128

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

C1-7 Infrastructure, property, plant and equipment (continued)

Land under roads was initially recognised at Nil value and has been revalued during the current financial year.

C1-7 Infrastructure, property, plant and equipment (continued)

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changes, Council will continue to account for these assets as it has been doing in previous years, which is to incorporate the Building assets, their values and depreciation charges within these financial statements. Council will not recognise rural fire service assets including plant and vehicles in these financial statements. The Council reviews its position in relation to RFS equipment and assets on a yearly basis.

C1-8 Intangible assets

Intangible assets are as follows:

	2025 \$ '000	2024 \$ '000
Water Licences		
Opening values at 1 July		
Gross book value	7,760	6,370
Net book value – opening balance	7,760	6,370
Movements for the year		
Purchases	192	1,426
Revaluation	130	(36)
Closing values at 30 June		
Gross book value	8,082	7,760
Total water licences – net book value	8,082	7,760
Software		
Opening values at 1 July		
Gross book value	4,831	4,250
Accumulated amortisation	(502)	(218)
Net book value – opening balance	4,329	4,032
Movements for the year		
Development costs	–	581
Amortisation charges	–	(284)
Gross book value written off	(4,831)	–
Accumulated amortisation charges written off	502	–
Closing values at 30 June		
Gross book value	–	4,831
Accumulated amortisation	–	(502)
Total Software – net book value	–	4,329
Total intangible assets – net book value	8,082	12,089

Material accounting policy information

Council holds a number of high and general security water licences, which it recognises as an intangible asset. No amortisation costs are applicable as high and general security water licences have an indefinite life.

Water licences purchased are initially recorded at cost and are valued yearly at 30 June and the revaluation is based on market evidence. Water licences are tested for impairment annually based on market sales evidence. If the recoverable amount is less than carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as impairment loss.

Software

Council purchased a new ERP system, Technology One Council (TechOne), and customised its setup, which it recognised as an intangible asset. Amortisation costs were applicable from 1 July 2021.

During the year management undertook a thorough review of the assets held as software intangibles to ensure that they met the capitalisation requirements of SaaS and AASB 138. This review identified that the intangibles held did not meet these requirements and as such \$1.545m was transferred to prepayments as they related to long term contractual amounts prepaid to the supplier, TechnologyOne, and the remaining amount of \$2.784 was written off as an expense to ensure correct treatment of these amounts.

C2 Leasing activities

C2-1 Council as a lessee

Council has one lease over a building and also has leases for photocopiers, which are considered as short term leases.

Buildings

Council has staff housing rental agreements in place and these are all under 12 months duration.

Vehicles

Council leases vehicles and equipment with lease terms varying to 5 years; the lease payments are fixed during the lease term and there is generally no renewal option. Waste Management currently have three Caterpillar's which are under lease contracts (two are ceasing during 2025-2026 year) and reported in the financial statements for their current and non current liability.

(a) Right of use assets

	Plant & Equipment \$ '000	Total \$ '000
2025		
Opening balance at 1 July	359	359
Additions to right-of-use assets	366	366
Depreciation charge	(227)	(227)
Balance at 30 June	498	498
2024		
Opening balance at 1 July	525	525
Additions to right-of-use assets	12	12
Depreciation charge	(178)	(178)
Balance at 30 June	359	359

(b) (i) Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2025					
Cash flows	253	254	–	507	507
2024					
Cash flows	180	188	–	368	368

C2-1 Council as a lessee (continued)

(c) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2025 \$ '000	2024 \$ '000
Expenses relating to short-term leases	60	180
Expenses relating to leases of low-value assets	303	369

(d) Statement of Cash Flows

Total cash outflow for leases	243	180
	243	180

(e) Leases at significantly below market value – concessionary / peppercorn leases

Council, as lessee, doesn't have any concessionary/ peppercorn leases.

Material accounting policy information

Council as a lessee

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives. The right-of-use is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI). Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- Property, plant and equipment - where the rental is incidental, or the asset is held to meet councils service delivery objections (refer C1-8)

	2025	2024
	\$ '000	\$ '000

(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of caravan parks, staff housing, retirement units, vacant land and room/ facility hire. The table below relates to operating leases on assets that are a part of the overall asset fair value balances disclosed in Note C1-6.

Lease income (excluding variable lease payments not dependent on an index or rate)	712	601
Total income relating to operating leases for Council assets	712	601

(ii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	670	660
1–2 years	649	651
2–3 years	626	663
3–4 years	631	674
4–5 years	645	714
> 5 years	7,104	11,390
Total undiscounted lease payments to be received	10,325	14,752

C3 Liabilities of Council

C3-1 Payables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Prepaid rates	903	–	570	–
Goods and services – operating expenditure	8,057	–	4,997	–
Accrued expenses:				
– Salaries and wages	646	–	769	–
– Other expenditure accruals	294	–	886	–
Advances	726	–	731	–
Security bonds, deposits and retentions	1,883	–	2,168	–
Other	33	–	47	–
Total payables	12,542	–	10,168	–

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

	Notes	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,504	–	3,540	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	227	–	157	–
Total grants received in advance		3,731	–	3,697	–
Total contract liabilities		3,731	–	3,697	–

Notes

(i) Council has received funding to construct assets including community recreation, mobile library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

C3-2 Contract Liabilities (continued)

Revenue recognised that was included in the contract liability balance at the beginning of the period

	2025 \$ '000	2024 \$ '000
Capital grants (to construct Council controlled assets)	1,698	2,226
Operating grants (received prior to performance obligation being satisfied)	113	310
Deposits received in advance of services provided	231	—
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,042	2,536

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Loans – secured ¹	272	1,150	267	1,422
Total borrowings	272	1,150	267	1,422

(1) Loans are secured over the general rating income of Council.

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	1,689	(267)	–	–	–	–	1,422
Lease liability (Note C2-1)	368	(226)	365	–	–	–	507
Total liabilities from financing activities	2,057	(493)	365	–	–	–	1,929

	2023		Non-cash movements				2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	2,649	(960)	–	–	–	–	1,689
Lease liability (Note C2-1)	538	(170)	–	–	–	–	368
Total liabilities from financing activities	3,187	(1,130)	–	–	–	–	2,057

(b) Financing arrangements

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	400	400
Credit cards/purchase cards	100	100
Total financing arrangements	500	500

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	21	9
Total drawn financing arrangements	21	9

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	400	400
– Credit cards/purchase cards	79	91
Total undrawn financing arrangements	479	491

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

C3-4 Employee benefit provisions

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Annual leave	1,794	–	1,705	–
Long service leave	2,902	141	2,421	372
Gratuities	171	–	123	–
Total employee benefit provisions	4,867	141	4,249	372

Current employee benefit provisions not anticipated to be settled within the next twelve months

	2025 \$ '000	2024 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,534	3,780
	3,534	3,780

Material accounting policy information

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

C3-5 Provisions

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	313	4,808	–	10,027
Sub-total – asset remediation/restoration	313	4,808	–	10,027
Total provisions	313	4,808	–	10,027

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2025		
At beginning of year	10,027	10,027
Changes to provision:		
Revised costs	(5,108)	(5,108)
Unwinding of discount	202	202
Total other provisions at end of year	5,121	5,121
2024		
At beginning of year	6,714	6,714
Changes to provision:		
Revised costs	3,017	3,017
Unwinding of discount	296	296
Total other provisions at end of year	10,027	10,027

Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation Surplus

The infrastructure, property, plant and equipment (IPPE) revaluation surplus is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water, sewer and waste management. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water, sewer and waste management columns are restricted for use for these activities.

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000	Waste Management 2025 \$ '000
Income from continuing operations				
Rates and annual charges	12,982	4,134	4,422	3,532
User charges and fees	4,274	4,118	274	5,446
Interest and investment revenue	1,501	477	954	272
Other revenue	1,084	208	104	55
Grants and contributions provided for operating purposes	18,590	12	–	(31)
Grants and contributions provided for capital purposes	13,358	1,858	1,328	57
Other income	712	–	–	–
Total income from continuing operations	52,501	10,807	7,082	9,331
Expenses from continuing operations				
Employee benefits and on-costs	19,637	1,276	485	1,178
Materials and services	17,042	3,442	1,797	4,416
Borrowing costs	80	–	–	172
Other expenses	1,104	3	–	(7)
Net losses from the disposal of assets	9,545	669	93	(842)
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	47,408	5,390	2,375	4,917
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	5,093	5,417	4,707	4,414
Depreciation, amortisation and impairment of non-financial assets	17,608	1,783	1,122	1,405
Operating result from continuing operations	(12,515)	3,634	3,585	3,009
Net operating result for the year	(12,515)	3,634	3,585	3,009
Net operating result attributable to each council fund	(12,515)	3,634	3,585	3,009
Net operating result for the year before grants and contributions provided for capital purposes	(25,873)	1,776	2,257	2,952

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000	Waste Management 2025 \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	2,927	2,978	5,847	11
Investments	22,837	5,690	15,056	5,989
Receivables	9,257	2,400	1,090	1,280
Inventories	519	—	—	—
Other	2,216	—	—	—
Non-current assets classified as held for sale	1,958	—	—	—
Total current assets	39,714	11,068	21,993	7,280
Non-current assets				
Investments	2	—	—	—
Receivables	18	—	—	—
Infrastructure, property, plant and equipment	998,862	80,846	65,158	10,541
Intangible assets	—	8,082	—	—
Right of use assets	6	—	—	492
Other	1,021	—	—	—
Total non-current assets	999,909	88,928	65,158	11,033
Total assets	1,039,623	99,996	87,151	18,313
LIABILITIES				
Current liabilities				
Payables	12,372	168	—	2
Contract liabilities	3,517	87	50	77
Lease liabilities	4	—	—	250
Borrowings	272	—	—	—
Employee benefit provision	4,867	—	—	—
Provisions	213	—	—	100
Total current liabilities	21,245	255	50	429
Non-current liabilities				
Lease liabilities	2	—	—	251
Borrowings	1,150	—	—	—
Employee benefit provision	141	—	—	—
Provisions	142	—	—	4,666
Total non-current liabilities	1,435	—	—	4,917
Total liabilities	22,680	255	50	5,346
Net assets	1,016,943	99,741	87,101	12,967
EQUITY				
Accumulated surplus	654,843	65,706	52,734	10,898
IPPE revaluation surplus	362,100	34,035	34,367	2,069
Council equity interest	1,016,943	99,741	87,101	12,967
Total equity	1,016,943	99,741	87,101	12,967

D2 Interests in other entities

D2-1 Subsidiaries

Council's consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with AASB 10 and the accounting policy described below.

Council's consolidated financial statements also include controlled entities with ownership interest of 50% or less.

Name of Operation/Entity	Principal activity
1. Moama Recreation Reserve	Management of a Recreation Reserve (Sub Committee) Perricoota Road Moama.

Interests in Subsidiary	Ownership 2025	Ownership 2024	Principal place of business	Voting rights 2025	Voting rights 2024
Council's interest in Subsidiary	100%	100%	Perricoota Rd Moama	100%	100%

Reporting dates of Subsidiary

The committee completes financials reports to financial year end 30 June 2025. The financial position and performance of subsidiaries for the financial year ended 30 June 2025 have been included in these consolidated financial statements.

Note, a resolution was passed by Council on 26 November 2024 to dissolve the Moama Recreation Reserve committee.

Summarised financial information for the Subsidiary

	2025 \$ '000	2024 \$ '000
Summarised statement of comprehensive income		
Revenue	59	47
Expenses	(2)	(36)
Profit for the period	57	11
Total comprehensive income	57	11
Summarised statement of financial position		
Current assets	–	45
Total assets	–	45
Net assets	–	45
Summarised statement of cash flows		
Cash flows from operating activities	57	11
Net increase (decrease) in cash and cash equivalents	57	11

D2-1 Subsidiaries (continued)

Name of Operation/Entity	Principal activity
2. Mathoura Retirement Village	Management of Units for the Aged Mathoura Street, Mathoura.

Interests in Subsidiary	Ownership 2025	Ownership 2024	Principal place of business	Voting rights 2025	Voting rights 2024
Council's interest in Subsidiary	100%	100%	12 Mathoura St Mathoura	100%	100%

Reporting dates of Subsidiary

The committee completes financial reports to financial year end 30 June 2025. The financial position and performance of subsidiaries for the financial year ended 30 June 2025 have been included in these consolidated financial statements.

Summarised financial information for the Subsidiary

	2025 \$ '000	2024 \$ '000
Summarised statement of comprehensive income		
Revenue	53	55
Expenses	(40)	(46)
Profit for the period	13	9
Total comprehensive income	13	9
Summarised statement of financial position		
Current assets	251	237
Total assets	251	237
Net assets	251	237

D2-1 Subsidiaries (continued)

Name of Operation/Entity	Principal activity
3. Moama Lions Community Village	Provision of units for the people meeting the criteria Various units in Moama.

Interests in Subsidiary	Ownership 2025	Ownership 2024	Principal place of business	Voting rights 2025	Voting rights 2024
Council's interest in Subsidiary	100%	100%	10-12 Council St Moama	100%	100%

The nature and extent of significant restrictions relating to the Subsidiary

The Moama Lions is a sub committee of Council under Section 355 of the *Local Government Act (1993)*. The assets of the committee are Council's assets. Their bank accounts are treated as Internally Restricted Assets of the Council.

Reporting dates of Subsidiary

The committee completes financial reports to financial year end 30 June 2025. The financial position and performance of subsidiaries for the financial year ended 30 June 2025 have been included in these consolidated financial statements.

Summarised financial information for the Subsidiary

	2025 \$ '000	2024 \$ '000
Summarised statement of comprehensive income		
Revenue	181	292
Expenses	(83)	(77)
Profit for the period	98	215
Total comprehensive income	98	215
Summarised statement of financial position		
Current assets	1,200	1,101
Total assets	1,200	1,101
Current liabilities	–	287
Total liabilities	–	287
Net assets	1,200	814
Summarised statement of cash flows		
Cash flows from operating activities	46	85
Cash flows from investing activities	52	130
Net increase in cash and cash equivalents	98	215

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk. Financial risk management is carried out by Council's finance team under policies approved by the Councillors.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with assistance of independent advisers.

Council has an investment policy which complies with s625 of the Act and the Ministerial Investment Order. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Market risk** - interest rate risk – the risk that movements in interest rates could affect returns.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

	2025	2024
	\$ '000	\$ '000

The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	482	433
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(b) Credit risk

Council's major receivables comprise rates and annual charges and user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings. There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities. The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balance of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality. The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

E1-1 Risks relating to financial instruments held (continued)

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
2025				
Gross carrying amount	25	2,526	538	3,089
2024				
Gross carrying amount	371	1,718	503	2,592

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts 31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
2025						
Gross carrying amount	8,085	467	39	491	2,150	11,232
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	3.77%	0.72%
ECL provision	–	–	–	–	81	81
2024						
Gross carrying amount	10,045	853	23	281	1,400	12,602
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	4.36%	0.48%
ECL provision	–	–	–	–	61	61

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2025							
Payables	0.00%	1,883	10,659	–	–	12,542	12,542
Borrowings	2.14%	–	272	1,150	–	1,422	1,422
Total financial liabilities		1,883	10,931	1,150	–	13,964	13,964
2024							
Payables	0.00%	2,168	8,000	–	–	10,168	10,168
Borrowings	2.14%	–	267	1,125	297	1,689	1,689
Total financial liabilities		2,168	8,267	1,125	297	11,857	11,857

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Financial assets and liabilities
- Assets held for sale.

Fair value hierarchy: All assets and liabilities measured at fair value are assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The table below shows the assigned level for each asset and liability held at fair value by the Council:

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy									
		Date of latest valuation		Level 1 Quoted prices in active markets		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Notes		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measurements											
Financial assets											
Financial investments	C1-2										
– 'Financial assets - "											
Available for sale"		30/06/2025	30/06/2024	49,572	43,266	–	–	–	–	49,572	43,266
Total financial assets				49,572	43,266	–	–	–	–	49,572	43,266
Infrastructure, property, plant and equipment											
	C1-7										
Operational Land		31/12/2024	30/06/2022	–	–	28,276	24,597	–	–	28,276	24,597
Community Land		31/12/2024	30/06/2022	–	–	72,014	64,721	–	–	72,014	64,721
Land under roads (post 30/06/08)		31/12/2024	30/06/2018	–	–	–	–	12,178	–	12,178	–
Land Improvements depreciable		30/06/2023	30/06/2023	–	–	–	–	13,997	12,625	13,997	12,625
Buildings – non-specialised		31/12/2024	30/06/2022	–	–	605	553	18,506	18,673	19,111	19,226
Buildings – specialised		31/12/2024	30/06/2022	–	–	–	–	59,344	45,666	59,344	45,666
Other Structures		30/06/2023	30/06/2023	–	–	–	–	28,170	27,672	28,170	27,672
Roads		30/06/2022	30/06/2022	–	–	–	–	396,583	386,035	396,583	386,035
Bridges		30/06/2022	30/06/2022	–	–	–	–	120,552	114,844	120,552	114,844
Footpaths		30-06-2022	30/06/2022	–	–	–	–	18,197	16,452	18,197	16,452
Bulk Earthworks		30-06-2022	30/06/2022	–	–	–	–	159,517	153,844	159,517	153,844
Stormwater Drainage		30-06-2024	30/06/2024	–	–	–	–	59,673	56,532	59,673	56,532
Water Supply Network		30/06/2024	30/06/2024	–	–	–	–	69,810	67,883	69,810	67,883
Sewerage Network		30/06/2024	30/06/2024	–	–	–	–	59,237	58,067	59,237	58,067
Swimming Pools		30/06/2023	30/06/2023	–	–	–	–	1,934	1,883	1,934	1,883
Library Books		30/06/2022	30/06/2022	–	–	–	–	–	61	–	61
Other Assets		30/06/2022	30/06/2022	–	–	–	–	2,817	255	2,817	255
Tip Assets		31/12/2024	30/06/2022	–	–	–	–	2,213	6,393	2,213	6,393
Quarry Assets		31/12/2024	30/06/2022	–	–	–	–	144	832	144	832
Total infrastructure, property, plant and equipment				–	–	100,895	89,871	1,022,872	967,717	1,123,767	1,057,588

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy									
		Date of latest valuation		Level 1 Quoted prices in active markets		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Notes											
Non-recurring fair value measurements											
Intangible assets											
Water Access Licences	30/06/2025	30/06/2024		8,082	7,760	—	—	—	—	8,082	7,760
Total intangible assets				8,082	7,760	—	—	—	—	8,082	7,760
Non-current assets classified as held for sale											
	C1-6										
Non-current assets held for sale	30/06/2024	30/06/2024		—	—	1,958	3,103	—	—	1,958	3,103
Total NCA's classified as held for sale				—	—	1,958	3,103	—	—	1,958	3,103

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Operational and Community land

Full asset class valuation was completed by an independent consultant (APV Valuers and Asset Management) as of 31 December 2024. An assessment was completed on indexation for the period 1 January 2025 to 30 June 2025. There was no material impact on this asset class and as such indexation has not been applied. Operational Land is valued based on purchase price and valuations provided by commercial valuers.

Community Land is based on land value of either recently sold properties which are of a similar type, the hypothetical development approach (using gross realisation, expected costs, profit and risk), the value to an adjoining owner approach (land has no commercial value and is valued with reference to adjoining owner land values) or the nominal value approach (land is deemed to have a nominal of \$1).

Operational and Community land is valued based on level 2 inputs.

Land Under Roads

For Land under roads (acquired post 1 July 2008) a full asset class valuation was completed by an independent consultant (APV Valuers and Asset Management) as of 30 June 2025 in line with level 3 inputs.

Land Improvements

Land Improvements comprises of flood levee banks and associated infrastructure like penstocks and flood gates.

Indexation has been done on this asset class as of 30 June 2025. The valuations are based on a range of level 3 inputs, including at an Asset Level or a Component Level (components, unit rates/ overall value, consumption scores and valuation profiles).

Buildings – non-specialised and specialised

Full asset class valuation was completed by an independent consultant (APV Valuers and Asset Management) as of 31 December 2024. Council engaged commercial valuers to value all Council's buildings as of 31 December 2024. An assessment was completed on indexation for the period 1 January 2025 to 30 June 2025. There was no material impact on this asset class and as such indexation has not been applied.

Buildings valuations are based on either level 2 – Observable evidence of market sales or level 3 - Based on range of inputs: Assessing components of asset, unit rate costs, consumption scores and component level assumptions. Valuation techniques remained the same for the reporting period.

Other structures

Other Structures comprise of sundry recreational assets, signage, shade sails, irrigation systems, lights, fencing, cemeteries, wharfs, boat ramps, skate parks, pounds, sheds, carports, bus shelters, playground equipment and caravan parks assets etc.

Indexation has been done on this asset class as of 30 June 2025. The valuations are based on a range of level 3 inputs, including at an Asset Level or a Component Level (components, unit rates/ overall value, consumption scores and valuation profiles).

Roads, bridges, bulk earthworks and footpaths

Council's Roads, Bridges Bulk Earthworks and Footpaths were inspected and valued by an independent consultant (APV Valuers and Asset Management) on 30 June 2022. The valuation was based on cost approach using level 3 inputs to value this asset class and the following information was determined by the consultant for each component.

The economic useful life has been assessed based on utilising construction year, asset replacement cost and condition after being reviewed carefully.

- The remaining service potential was determined based on physical condition data.
- The replacement costs were developed from unit rates, quantities, sub-component factors and intangible factors.
- Condition assessment is based on factors such as age of the asset, overall condition, economic and functional obsolescence.

E2-1 Fair value measurement (continued)

- Pattern of consumption straight line pattern of consumption.
- Indexation has been applied for the 2024/25 financial year.

Stormwater Drainage

Indexation has been done on this asset class as of 30 June 2025. The last full asset class valuation was by an independent consultant (APV Valuers and Asset Management) on 30 June 2024. The valuation was based on cost approach using level 3 inputs to value this asset class and the following information was determined by the consultant for each component.

The economic useful life has been assessed based on utilising construction year, asset replacement cost and condition after being reviewed carefully.

- The remaining service potential was determined based on physical condition data sampled by APV Valuers and Asset Management.
- The replacement costs were developed from unit rates, quantities, sub-component factors and intangible factors.
- Condition assessment is based on factors such as age of the asset, overall condition, economic and functional obsolescence.
- Pattern of consumption straight line pattern of consumption.

Water supply network

Assets within this class comprise reservoirs, pumping station, treatment plants and reticulation and delivery mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on their final determination of fair value. Additionally, due to limitations in the historical records of very long-lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water. These assets are assessed internally by technically qualified staff using externally provided indexation rates.

Indexation has been done on this asset class as of 30 June 2025. The last full asset class valuation was by an independent consultant (APV Valuers and Asset Management) on 30 June 2024.

Sewerage network

Assets within this class comprise treatment plants, oxidation ponds, pumping stations and mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long-lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water. These assets are assessed internally by technically qualified staff using externally provided indexation rates.

Indexation has been done on this asset class as of 30 June 2025. The last full asset class valuation was by an independent consultant (APV Valuers and Asset Management) on 30 June 2024.

Swimming Pools

This asset class was inspected and valued by an independent consultant (APV Valuers and Asset Management) on 30 June 2023. The valuations are based on a range of level 3 inputs, including at an Asset Level or a Component Level (components, unit rates/ overall value, consumption scores and valuation profiles).

Other Assets

Assets within this class comprise waste bins, construction of new landfill cell, reinstatement of tip and quarry assets.

Construction of new landfill and been brought on at cost during 2024-25. Landfill and Quarry Remediation Assets were based on a full valuation undertaken by an independent consultant (APV Valuers and Asset Management) as of 31 December 2024. These costs were based on Infrastructure Department costs to remediate the assets.

E2-1 Fair value measurement (continued)

Financial Assets – Non-current assets

Council values the shares held at their original purchase prices as there are no quoted prices in an active market.

Intangible Assets - Water Access Licences

Council values water access licences based on quoted prices in an active market (level 1).

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

Council uses external qualified Valuers to value all of Council level 3 assets.

Valuation Technique - The calculation is based on the components unit costs of the asset class as disclosed in Note E2-1. Recent similar construction projects are assessed to determine the appropriate unit costs. This determines the "Gross carrying Amount". An assessment of the useful life and remaining useful life of the assets components, through a condition assessment is undertaken. This determines the "Accumulated Depreciation and Impairment" and the "Net Carrying Amount".

Post Valuation - The Council's Director Engineering Services overviews the valuation process.

E2-1 Fair value measurement (continued)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
I,PP&E		
Plant, equipment, furniture, fittings and office equipment	Cost approach	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Land improvements – depreciable	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value. Unit rates per m in length varied from \$95 to \$16,725
Buildings - non specialised	Market/Income approach	Observable inputs (Level 2) - Sales prices of comparable properties after adjusting for differences in key attributes such as property size. Observable inputs (Level 3) - Current Replacement Cost of modern equivalent asset using componentisation, condition and remaining lives. Unit rates per m2 varied from \$728 to \$5,200
Buildings – specialised	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value. Unit rates per m2 varied from \$166.40 to \$10,400
Other structures	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value. Unit rates per m2 or length varied from \$128 to \$16,122
Roads, bridges and footpaths	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per m2 varied from \$11.16 to \$3,842.56
Bulk earthworks	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per m2 or length varied from \$3.30 to \$6.18
Stormwater drainage	Cost approach	Asset condition, remaining lives. Unit rates per m in length varied from \$42 to \$2,521

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Water supply network	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m in length varied from \$15.5 to \$634.55
Sewerage network	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m in length varied from \$39.20 to \$1,848
Swimming Pools	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m2 varied from \$7,629 to \$24,611
Tips and Quarries	Cost approach	Environmental legislation, timing of expected cash outflows, asset condition
Other Assets	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per unit varied from \$20.28 to \$388.36
Non-current assets classified as 'held for sale'		
Shares	Original Purchase Price	Current value indefinable as not traded in an active share market

E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy by class of assets is provided below:

	Land Under Roads		Land improvement depreciable		Building specialised		Building Non Specialised	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	–	–	12,625	12,539	45,666	40,179	18,673	18,487
Transfers from/(to) another asset class	–	–	–	–	(276)	–	(62)	23
Purchases (GBV)	172	–	–	–	3,606	5,570	137	98
Disposals (WDV)	–	–	–	(543)	(150)	(477)	(59)	(397)
Depreciation and impairment	–	–	(14)	(1)	(1,449)	(704)	(506)	(435)
Revaluation Movement - Equity	12,006	–	1,386	630	11,947	1,571	323	897
Reinstatement	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	(473)	–	–
Closing balance	12,178	–	13,997	12,625	59,344	45,666	18,506	18,673

	Other structures		Roads, bridges and footpaths		Bulk earthworks		Stormwater drainage	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	27,672	25,258	517,331	453,622	153,844	143,205	56,532	47,510
Transfers from/(to) another asset class	338	107	–	11,459	–	(160)	–	–
Purchases (GBV)	1,206	3,039	9,471	29,317	203	2,589	3,177	3,308
Disposals (WDV)	(1,690)	(350)	(2,945)	(5,464)	(151)	(1,627)	(99)	–
Depreciation and impairment	(1,915)	(1,618)	(9,823)	(9,439)	–	–	(936)	(776)
Revaluation Movement - Equity	2,559	1,236	21,298	37,836	5,621	9,837	999	6,490
Reinstatement	–	–	–	–	–	–	–	–
Closing balance	28,170	27,672	535,332	517,331	159,517	153,844	59,673	56,532

	Water supply network		Sewerage network		Swimming pools		Tip and quarry assets	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	67,883	61,490	58,067	51,274	1,883	1,871	7,225	4,951
Transfers from/(to) another asset class	–	269	–	(269)	–	–	–	–
Purchases (GBV)	2,457	1,362	1,067	1,620	–	–	–	–
Disposals (WDV)	(664)	(39)	(93)	–	–	–	–	–
Depreciation and impairment	(1,700)	(1,559)	(1,109)	(1,049)	(92)	(86)	(1,178)	(1,044)
Revaluation Movement - Equity	1,834	6,360	1,305	6,491	143	98	–	–
Reinstatement	–	–	–	–	–	–	(3,690)	3,318
Closing balance	69,810	67,883	59,237	58,067	1,934	1,883	2,357	7,225

E2-1 Fair value measurement (continued)

	Other assets		Total	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	316	427	967,717	860,813
Transfers from/(to) another asset class	–	–	–	11,429
Purchases (GBV)	2,708	–	24,204	46,903
Disposals (WDV)	(61)	–	(5,912)	(8,897)
Depreciation and impairment	(235)	(111)	(18,957)	(16,822)
Revaluation Movement - Equity	89	–	59,510	71,446
Reinstatement	–	–	(3,690)	3,318
Other	–	–	–	(473)
Closing balance	2,817	316	1,022,872	967,717

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under Active Super – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *Employee Benefits* for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund. The standard employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working lifetime of a typical new entrant is calculated. The current standard employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Member; Nil for 180 Point Members*
Division C	2.5% Salary
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 9.5% of salaries for the year ended 30 June 2025 to these members' accumulation accounts in line with current level of SG contributions, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ended 30 June 2025 was \$44,157.45. The last valuation of the Fund was performed by Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

Murray River Council's expected contribution to the plan for the next annual reporting period is \$18,284.87.

E3-1 Contingencies (continued)

The estimated employer reserves financial position for the pooled employees at 30 June 2025 is:

Employer reserves only*	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation accounts and reserves in both assets and liabilities

The share of this deficit that is broadly attributed to the Council is estimated to be 0.10% as at 30 June 2024.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

The key economic long-term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.00% per annum
Salary inflation	3.50% per annum
Increase in CPI	2.50% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

E3-1 Contingencies (continued)

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

The amount of KMP compensation included in Income Statement is:

	2025 \$ '000	2024 \$ '000
Short-term benefits	1,546	1,449
Post-employment benefits	181	151
Other long-term benefits	24	39
Termination benefits	44	–
Total	1,795	1,639

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2025					
Related Employees ¹	141	–	14 Days	–	–
Earthworks ²	247	–	30 Days	–	–
Arborist ³	16	–	30 Days	–	–
2024					
Related Employees ¹	127	–	14 Days	–	–
Earthworks ²	317	–	30 Days	–	–
Arborist ³	19	–	30 Days	–	–
Other ⁴	1	–	30 Days	–	–

F1-1 Key management personnel (KMP) (continued)

- (1) Murray River Council's employee costs for employees which are directly related to a member of the KMP of Council.
- (2) Murray River Council engaged in earthmoving services during the year from two separate business which have a close family member of Council's KMP. Amounts were billed at normal rates for such services and were due and payable under normal payment terms following Council's procurement processes.
- (3) Murray River Council engaged in arborist services during the year from a business which has a close family member of Council's KMP. Amounts were billed at normal rates for such services and were due and payable under normal payment terms following Council's procurement processes.
- (4) Murray River Council purchased general office supplies from a business during the year which has a close family member of Council's KMP. Amounts were billed at normal rates for such services and were due and payable under normal payment terms following Council's procurement processes.

F1-2 Councillor and Mayoral fees and associated expenses

	2025 \$ '000	2024 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	39	38
Councillors' fees	136	147
Other Councillors' expenses (including Mayor)	171	152
Total	346	337

F2 Other relationships

F2-1 Audit fees

	2025 \$ '000	2024 \$ '000
Audit and other assurance services: Auditors of NSW Council - NSW Auditor-General:		
Audit of financial statements	103	100
Total fees paid or payable to the Auditor-General	103	100

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	(2,287)	40,732
Add / (less) non-cash items:		
Depreciation and amortisation	21,918	20,884
(Gain) / loss on disposal of assets	9,465	9,203
Non-cash capital grants and contributions	(10,062)	(31,910)
Amortisation of premiums, discounts and prior period fair valuations		
– Interest exp. on interest-free loans received by Council (previously fair valued)	–	11
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	873	(2,626)
Increase in provision for impairment of receivables	103	40
(Increase) / decrease of inventories	(22)	23
(Increase) of other assets	(1,693)	(1,290)
Increase in payables	3,060	1,372
Decrease in accrued interest payable	–	(1)
Increase / (decrease) in other accrued expenses payable	(715)	410
Increase in other liabilities	29	1,247
Increase / (decrease) in contract liabilities	34	(1,572)
Increase in employee benefit provision	387	423
Increase in other provisions	203	3,313
Net cash flows from operating activities	21,293	40,259

(b) Non-cash investing and financing activities

Developer contributions 'in kind'	9,870	9,982
Other dedications	192	21,928
Total non-cash investing and financing activities	10,062	31,910

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025	2024
	\$ '000	\$ '000

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Road infrastructure	774	623
Bridges	1,881	1,634
Other	1,277	3,550
Wastewater	233	948
Buildings	–	311
Total commitments	4,165	7,066

These expenditures are payable as follows:

Within the next year	4,165	7,066
Total payable	4,165	7,066

Sources for funding of capital commitments:

Unexpended grants	1,993	2,188
Externally restricted reserves	838	1,537
Unrestricted general funds	906	1,846
Future grants and contributions	428	1,495
Total sources of funding	4,165	7,066

Details of capital commitments

Specialised Trucks - \$157k
 Road Maintenance vehicles - \$323k
 Design and Construction of Kiely Road Shared Path - \$5k
 MMA SSU Sewerage Scheme Upgrade Concept Design - \$93k
 Taggle meter installation and setup of DMA's - \$95k
 Sewer Pump Stations 3G to 4G upgrade - \$62k
 River Country Art Trail - \$155k
 Perricoota Road Pavement Design including roundabouts - \$25k
 Design of Barham Sewerage Scheme Upgrade - \$77k
 Meninya Street Detailed Design - \$422k
 Tataila Intersection upgrade - \$5k
 Yarrein Creek Bridge Tooranie Rd - \$1.88m
 Installation of Drainage Infrastructure Clark Court - \$188k
 Supply and Install replacement sections of Watermains - \$548k
 Urban Road Resealing - \$127k

G3-1 Events occurring after the reporting date

Council has not identified any material or significant 'non-adjusting events' that should be disclosed.

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Drainage	434	59	–	3,038	25	–	–	518	–
Roads	2,873	554	–	4,074	165	–	–	3,592	–
Open space	451	87	249	399	26	–	–	564	–
Community facilities	229	32	–	–	13	–	–	274	–
Domestic Waste	172	56	–	–	11	–	–	239	–
S7.11 contributions – under a plan	4,159	788	249	7,511	240	–	–	5,187	–
S7.12 levies – under a plan	417	–	–	–	21	–	–	438	–
Total S7.11 and S7.12 revenue under plans	4,576	788	249	7,511	261	–	–	5,625	–
S7.11 not under plans	18	–	–	–	1	–	–	19	–
S64 contributions	3,930	697	–	2,301	225	–	–	4,852	–
Total contributions	8,524	1,485	249	9,812	487	–	–	10,496	–

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
S7.11 contributions – under a plan									
CONTRIBUTION PLAN (former Murray Shire)									
Drainage	413	54	–	2,819	24	–	–	491	–
Roads	2,207	512	–	3,729	131	–	–	2,850	–
Open space	435	80	249	337	25	–	–	540	–
Community facilities	189	28	–	–	11	–	–	228	–
Domestic Waste	169	52	–	–	10	–	–	231	–
Total	3,413	726	249	6,885	201	–	–	4,340	–

G4-2 Developer contributions by plan (continued)

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTION PLAN (former Wakool)									
Drainage	21	5	–	219	1	–	–	27	–
Roads	666	42	–	345	34	–	–	742	–
Open space	16	7	–	62	1	–	–	24	–
Community facilities	40	4	–	–	2	–	–	46	–
Waste Management	3	4	–	–	1	–	–	8	–
Total	746	62	–	626	39	–	–	847	–

S7.12 Levies – under a plan

CONTRIBUTION PLAN (former Murray Shire)

Community facilities	417	–	–	–	21	–	–	438	–
Total	417	–	–	–	21	–	–	438	–

G4-3 Contributions not under plans

S94 CONTRIBUTIONS – NOT UNDER A PLAN (former Wakool)

Kerb & Gutter	18	–	–	–	1	–	–	19	–
Total	18	–	–	–	1	–	–	19	–

G4-4 S64 contributions

S64 contributions (former Murray Shire)

Sewer	1,790	240	–	850	101	–	–	2,131	–
Water	1,738	380	–	1,251	103	–	–	2,221	–
Total	3,528	620	–	2,101	204	–	–	4,352	–

S64 contributions (former Wakool)

Sewerage	347	27	–	107	17	–	–	391	–
Water	55	51	–	94	4	–	–	110	–
Total	402	78	–	201	21	–	–	501	–

End of the audited financial statements



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Murray River Council

To the Councillors of Murray River Council

Opinion

I have audited the accompanying financial statements of Murray River Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

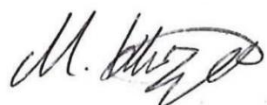
Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2025
SYDNEY



Cr John Harvie
Mayor
Murray River Council
PO Box 906
Moama NSW 2713

Contact: Michael Kharzoo
Phone no: 02 9275 7188
Our ref: FA1763

29 October 2025

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2025
Murray River Council**

I have audited the general purpose financial statements (GPFS) of the Murray River Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	25.1	21.6	16.2
Grants and contributions provided for operating purposes revenue	18.6	20.2	7.9
Grants and contributions provided for capital purposes revenue	16.6	54.2	69.4
Operating result from continuing operations	(2.3)	40.7	105.7
Net Operating result for the year before grants and contributions provided for capital purposes	(18.9)	(13.5)	40.0

Operating result from continuing operations

This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$43.0 million lower than the 2023–24 result.

In 2024–25:

- Capital grant and contributions decreased by \$37.6 million (69.4 per cent). Further detail are provided under 'grants and contributions revenue' below.
- Depreciation, amortisation and impairment of non-financial assets expense (\$21.9 million) increased by \$1.0 million (5.0 per cent) due to revaluation increments applied in the prior period which caused depreciation increases in the current period.
- Materials and services expenditure (\$26.7 million) increased by \$6.3 million (30.9 per cent) due to Council expensing a number of IT costs related to



intangible assets and accounting software costs during the year.

The net operating result for the year before grants and contributions provided for capital purposes was a deficit of \$18.9 million.

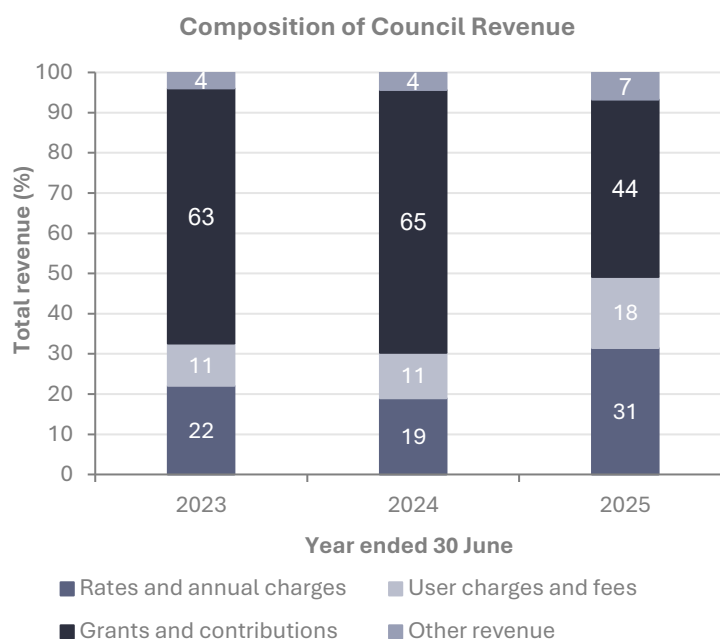
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$79.7 million) decreased by \$34.1 million (30.0 per cent) in 2024–25 due to:

- rates and annual charges revenue increasing by \$3.5 million (16.2 per cent). This was due to the rate peg increase of 4.7% per cent and an increase in annual charges of 28 per cent, due to a new charge for waste services and an increase in water charges.
- user charges and fees revenue increased by \$1.2 million (9.3 per cent), mainly due to an increase in waste management fees.
- grants and contributions revenue (\$35.2 million) which decreased by \$39.2 million (72.3 per cent) – see additional details below.

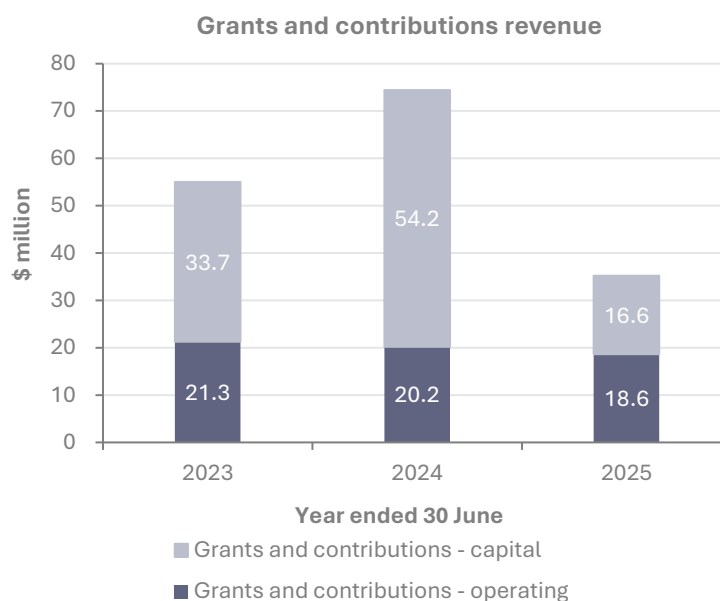


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$35.2 million) decreased by \$39.2 million (52.7 per cent) in 2024–25 due to:

- a \$36.7 million decrease in capital grants and contributions. This was mainly due to council being gifted Gee Gee bridge on Noorong Road (\$10.5 million) along with contributed roads and bridges during (\$11.4 million) in the prior period. There was also the completion of a facility for the Moama pre-school (\$3.5 million), completed works on flood damage (\$2.8 million) and renewal expenditure on roads and bridges in the prior period (\$8.9 million).
- receiving 50 per cent of the financial assistance grants for 2025-26 in advance (85 per cent for 2024-25)



CASH FLOWS

Statement of cash flows

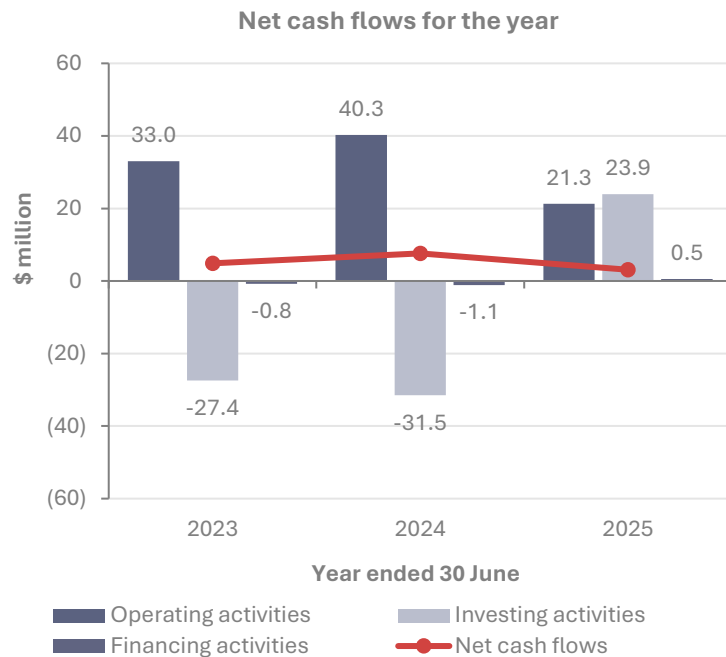
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were positive \$3.1 million (positive \$7.6 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$19.0 million, mainly due to the large reduction in grants and contributions discussed above
- used in investing activities decreased by \$7.6 million, mainly due to reduced expenditure on infrastructure, property, plant and equipment in the current period which is in line with the reduction in capital grant revenue due to decreased capital projects
- used in financing activities decreased by \$0.6 million, mainly due to winding down of borrowings and leases balances remaining.



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

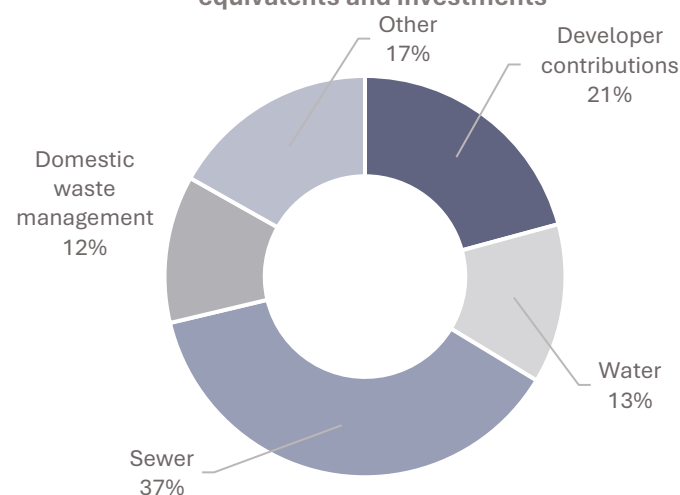
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	61.3	58.1		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	48.9	44.4	79.8	
• Internal allocations	10.8	9.1	17.6	

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- developer contributions of \$10.5 million which increased by \$2.0 million, mainly due to ongoing increases in developments within the Council area
- water fund balance of \$6.3 million which increased by \$2.2 million, mainly due to year-on-year approved charge increase and increases in usage due to dry conditions.
- sewer fund balance of \$18.9 million which increased by \$2.3 million, mainly due to year-on-year approved charges increase.
- domestic waste fund balance of \$5.7 million, which increased by

Source of externally restricted cash, cash equivalents and investments



\$2.4 million, mainly due to year-on-year approved charges increase.

Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

In 2023-24, the average unrestricted current ratio was an average of 5.6x for rural councils.

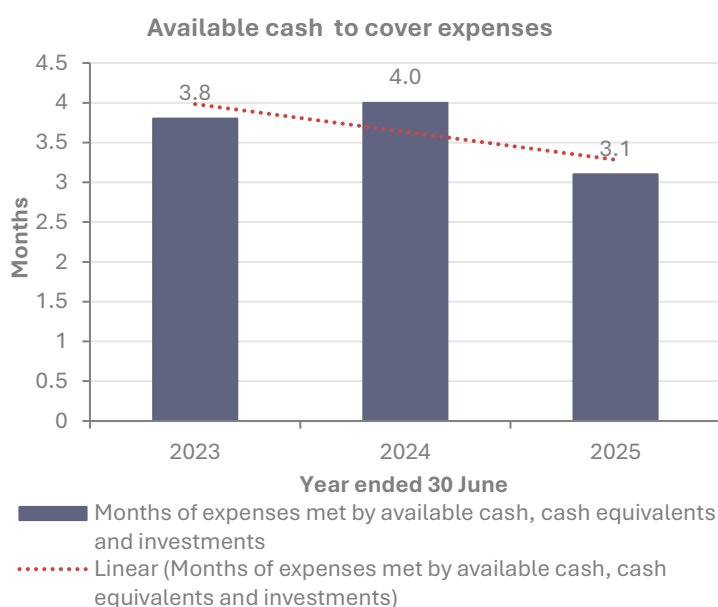
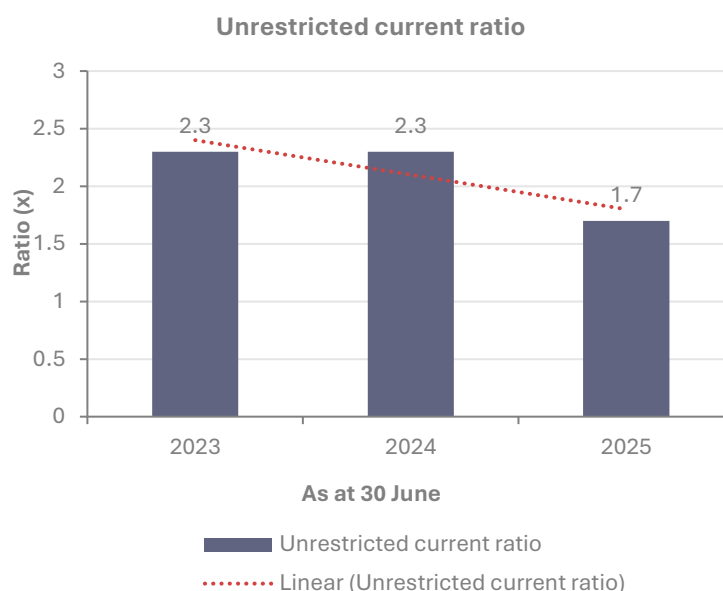
There has been a decline in the unrestricted current ratio over the three periods disclosed due to ongoing increases in the externally restricted cash amounts as explained above, reducing the overall unrestricted balances available to Council.

This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023-24, the available cash to cover expenses was an average of 8 months for rural councils.

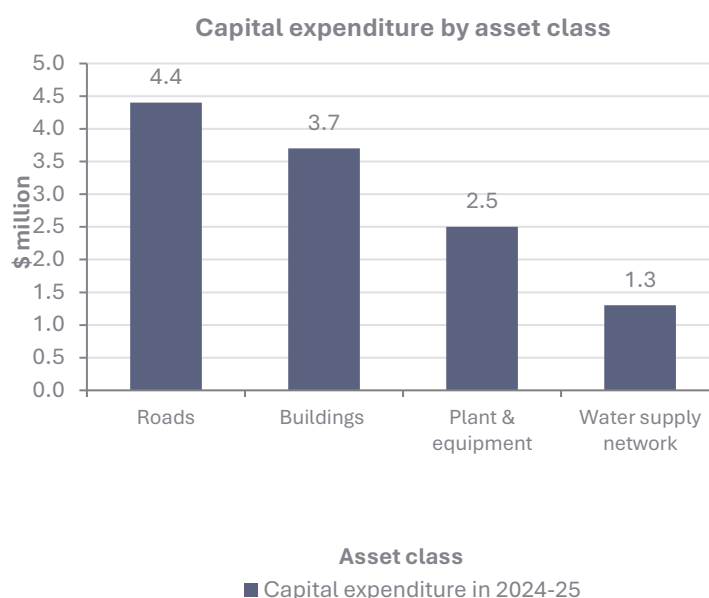
Over the three periods being reported, the available cash to cover expenses has remained relatively consistent.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$13.5 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on roads, and buildings. A further \$5.7 million was spent on new assets including \$2.4 million for the construction of the Moama Landfill Cell 5 and \$338 thousand on the leachate management system.



Debt

The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

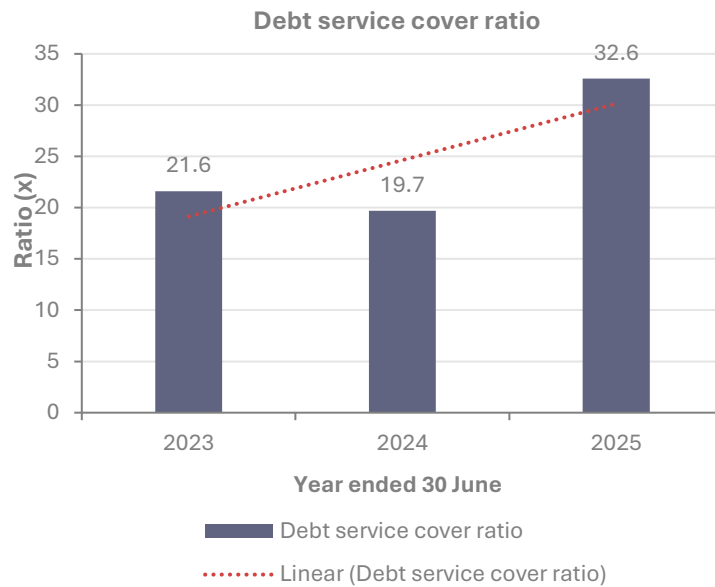
Debt	2025	2024	Commentary
	\$'000	\$'000	
Loans	1,422	1,689	There has been no additional loans entered into by the Council in the current period and the movement between the period is due to the scheduled repayments made by the Council.
Approved overdraft facility	400	400	The Council has made no changes to its approved overdraft facility during period and has not used its drawdown at any time during the period.
Amount drawn down	-	-	
Credit card facility	100	100	The Council has not changed their credit card facility during the year. There are no significant movements on the credit card balances between the periods.
Amount used	21	9	

Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The ratio has had a significant increase in the current period due to the reduced repayment requirements for borrowings and leases.



Michael Kharzoo
Director – Financial Audit
Delegate of the Auditor-General

Murray River Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Special Purpose Financial Statements

for the year ended 30 June 2025

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Murray River Council

Special Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEE) *Regulatory and assurance framework for local water utilities, July 2022*

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 October 2025.



John Harvie
Mayor

28 October 2025



Neil Gorey
Councillor

28 October 2025



Stacy Williams
Chief Executive Officer

28 October 2025



Julie Moller
Responsible Accounting Officer

28 October 2025

Murray River Council

Income Statement of water supply business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	4,134	3,367
User charges	3,712	3,335
Fees	406	243
Interest and investment income	477	513
Grants and contributions provided for operating purposes	12	–
Other income	208	235
Total income from continuing operations	8,949	7,693
Expenses from continuing operations		
Employee benefits and on-costs	1,276	2,165
Materials and services	3,312	1,951
Depreciation, amortisation and impairment	1,783	1,772
Water purchase charges	130	127
Net loss from the disposal of assets	669	39
Other expenses	3	11
Total expenses from continuing operations	7,173	6,065
Surplus (deficit) from continuing operations before capital amounts	1,776	1,628
Grants and contributions provided for capital purposes	1,858	3,488
Surplus (deficit) from continuing operations after capital amounts	3,634	5,116
Surplus (deficit) from all operations before tax	3,634	5,116
Less: corporate taxation equivalent (25%) [based on result before capital]	(444)	(407)
Surplus (deficit) after tax	3,190	4,709
Plus accumulated surplus	62,072	56,957
Less prior period adjustments	–	(1)
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	444	407
Closing accumulated surplus	65,706	62,072
Return on capital %	2.2%	2.1%
Subsidy from Council	1,587	1,699
Calculation of dividend payable:		
Surplus (deficit) after tax	3,190	4,709
Less: capital grants and contributions (excluding developer contributions)	(1,858)	(14)
Surplus for dividend calculation purposes	1,332	4,695
Potential dividend calculated from surplus	666	2,348

Murray River Council

Income Statement of sewerage business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	4,422	3,523
User charges	238	365
Liquid trade waste charges	31	71
Fees	5	3
Interest and investment income	954	817
Other income	104	65
Total income from continuing operations	5,754	4,844
Expenses from continuing operations		
Employee benefits and on-costs	485	937
Materials and services	1,797	909
Depreciation, amortisation and impairment	1,122	1,075
Net loss from the disposal of assets	93	—
Other expenses	—	6
Total expenses from continuing operations	3,497	2,927
Surplus (deficit) from continuing operations before capital amounts	2,257	1,917
Grants and contributions provided for capital purposes	1,328	2,002
Surplus (deficit) from continuing operations after capital amounts	3,585	3,919
Surplus (deficit) from all operations before tax	3,585	3,919
Less: corporate taxation equivalent (25%) [based on result before capital]	(564)	(479)
Surplus (deficit) after tax	3,021	3,440
Plus accumulated surplus	49,149	45,230
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	564	479
Closing accumulated surplus	52,734	49,149
Return on capital %	3.5%	3.0%
Subsidy from Council	454	804
Calculation of dividend payable:		
Surplus (deficit) after tax	3,021	3,440
Less: capital grants and contributions (excluding developer contributions)	(1,328)	(78)
Surplus for dividend calculation purposes	1,693	3,362
Potential dividend calculated from surplus	846	1,681

Murray River Council

Income Statement of waste business activity

for the year ended 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
Income from continuing operations		
Annual charges	3,532	2,439
User charges	5,446	4,623
Grants and contributions provided for operating purposes	(31)	139
Interest and investment income	272	229
Other income	55	125
Total income from continuing operations	9,274	7,555
Expenses from continuing operations		
Employee benefits and on-costs	1,178	1,424
Materials and services	4,416	2,990
Borrowing costs	172	263
Depreciation, amortisation and impairment	1,405	1,233
Other expenses	(7)	13
Net loss/(gain) from the disposal of assets	(842)	39
Total expenses from continuing operations	6,322	5,962
Surplus (deficit) from continuing operations before capital amounts	2,952	1,593
Grants and contributions provided for capital purposes	57	88
Surplus (deficit) from continuing operations after capital amounts	3,009	1,681
Surplus (deficit) from all operations before tax	3,009	1,681
Less: corporate taxation equivalent (25%) [based on result before capital]	(738)	(398)
Surplus (deficit) after tax	2,271	1,283
Plus accumulated surplus	7,889	6,208
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	738	398
Closing accumulated surplus	10,898	7,889
Return on capital %	29.6%	13.7%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	2,271	1,283
Less: capital grants and contributions (excluding developer contributions)	(57)	(88)
Surplus for dividend calculation purposes	2,214	1,195
Potential dividend calculated from surplus	1,107	597

Murray River Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	2,978	78
Investments	5,690	5,678
Receivables	2,400	2,195
Total current assets	11,068	7,951
Non-current assets		
Infrastructure, property, plant and equipment	80,846	77,375
Intangible assets	8,082	7,760
Total non-current assets	88,928	85,135
Total assets	99,996	93,086
LIABILITIES		
Current liabilities		
Contract liabilities	87	—
Payables	168	237
Total current liabilities	255	237
Total liabilities	255	237
Net assets	99,741	92,849
EQUITY		
Accumulated surplus	65,706	62,072
IPPE revaluation surplus	34,035	30,777
Total equity	99,741	92,849

Murray River Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	5,847	3,095
Investments	15,056	15,034
Receivables	1,090	713
Total current assets	21,993	18,842
Non-current assets		
Infrastructure, property, plant and equipment	65,158	63,270
Total non-current assets	65,158	63,270
Total assets	87,151	82,112
LIABILITIES		
Current liabilities		
Contract liabilities	50	–
Payables	–	20
Total current liabilities	50	20
Total liabilities	50	20
Net assets	87,101	82,092
EQUITY		
Accumulated surplus	52,734	49,149
IPPE revaluation surplus	34,367	32,943
Total equity	87,101	82,092

Murray River Council

Statement of Financial Position of waste business activity

as at 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	11	107
Investments	5,989	3,449
Receivables	1,280	1,196
Total current assets	7,280	4,752
Non-current assets		
Infrastructure, property, plant and equipment	10,541	13,538
Right of use assets	492	350
Total non-current assets	11,033	13,888
Total assets	18,313	18,640
LIABILITIES		
Current liabilities		
Payables	2	7
Provisions	100	—
Contract liabilities	77	—
Lease liabilities	250	177
Total current liabilities	429	184
Non-current liabilities		
Provisions	4,666	8,798
Lease liabilities	251	182
Total non-current liabilities	4,917	8,980
Total liabilities	5,346	9,164
Net assets	12,967	9,476
EQUITY		
Retained earnings	10,898	7,889
Revaluation reserves	2,069	1,587
Total equity	12,967	9,476

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Water Supply

Provision and distribution of water to the towns within the boundaries of the Council.

b. Sewerage

Treatment of wastewater to the towns within the boundaries of the Council.

c. Waste Management

Collection and processing of Waste for the towns within the boundaries of the Council.

Category 2

(where gross operating turnover is less than \$2 million)

Council has no Category 2 Businesses.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

Note – Material accounting policy information (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – **25%**

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (2024: 25%).

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

Note – Material accounting policy information (continued)

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.16% at 30/6/25.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Murray River Council

To the Councillors of Murray River Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Murray River Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage
- waste.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2025
SYDNEY

Murray River Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



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Murray River Council

Permissible income for general rates

	Notes	Calculation 2024/25 \$ '000	Calculation 2025/26 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	12,479	13,431
Plus or minus adjustments ²	b	355	143
Notional general income	c = a + b	12,834	13,574
Permissible income calculation			
Percentage increase	d	4.70%	5.30%
Plus percentage increase amount ³	f = d x (c + e)	603	719
Sub-total	g = (c + e + f)	13,437	14,293
Plus (or minus) last year's carry forward total	h	1	7
Sub-total	j = (h + i)	1	7
Total permissible income	k = g + j	13,438	14,300
Less notional general income yield	l	13,431	14,289
Catch-up or (excess) result	m = k - l	7	11
Carry forward to next year ⁴	p = m + n + o	7	11

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Murray River Council

To the Councillors of Murray River Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Murray River Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets' as at 30 June 2025.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2025
SYDNEY

Murray River Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Buildings	Buildings	24,652	24,652	810	481	78,455	115,767	34.2%	33.2%	11.3%	7.4%	13.9%
	Sub-total	24,652	24,652	810	481	78,455	115,767	34.2%	33.2%	11.3%	7.4%	13.9%
Other structures	Other structures	11,142	11,142	1,299	742	28,170	46,413	29.6%	22.4%	24.0%	19.1%	4.9%
	Sub-total	11,142	11,142	1,299	742	28,170	46,413	29.6%	22.4%	24.0%	19.1%	4.9%
Roads	Sealed roads	24,967	24,967	3,470	2,954	368,257	501,628	53.2%	29.0%	12.9%	3.9%	1.0%
	Unsealed roads	1,625	1,625	3,395	2,230	28,326	53,402	10.8%	22.3%	63.9%	2.9%	0.1%
	Bridges	9,410	9,410	531	8	120,552	151,594	57.0%	30.5%	6.2%	1.3%	4.9%
	Footpaths	29	29	600	510	18,197	23,498	60.7%	36.1%	3.0%	0.1%	0.0%
	Bulk earthworks	8,375	8,375	—	—	159,517	159,517	32.1%	22.3%	40.3%	4.6%	0.6%
	Sub-total	44,406	44,406	7,996	5,702	694,849	889,639	47.7%	27.8%	19.5%	3.4%	1.6%
Water supply network	Water supply network	1,525	1,525	2,790	2,713	69,810	100,904	47.6%	40.8%	9.7%	1.8%	0.1%
	Sub-total	1,525	1,525	2,790	2,713	69,810	100,904	47.6%	40.8%	9.7%	1.8%	0.1%
Sewerage network	Sewerage network	8,699	8,699	1,234	1,196	59,237	87,898	40.4%	36.4%	13.3%	8.5%	1.4%
	Sub-total	8,699	8,699	1,234	1,196	59,237	87,898	40.4%	36.4%	13.3%	8.5%	1.4%
Stormwater drainage	Stormwater drainage	753	753	545	150	59,673	77,920	58.1%	29.7%	11.3%	0.7%	0.2%
	Sub-total	753	753	545	150	59,673	77,920	58.1%	29.7%	11.3%	0.7%	0.2%

Murray River Council

Report on infrastructure assets as at 30 June 2025 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Open space / recreational assets	Swimming pools	4,093	4,093	33	—	1,934	4,646	0.0%	11.9%	0.0%	0.0%	88.1%
	Sub-total	4,093	4,093	33	—	1,934	4,646	0.0%	11.9%	0.0%	0.0%	88.1%
	Total – all assets	95,270	95,270	14,707	10,984	992,128	1,323,187	45.9%	29.7%	17.2%	4.4%	2.8%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Murray River Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 2024 2023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	13,516	77.02%	131.61%	68.89%	> 100.00%
Depreciation, amortisation and impairment	17,549				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	95,270	9.40%	5.93%	5.23%	< 2.00%
Net carrying amount of infrastructure assets	1,013,159				
Asset maintenance ratio					
Actual asset maintenance	10,984	74.69%	100.42%	116.14%	> 100.00%
Required asset maintenance	14,707				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	95,270	7.20%	6.40%	3.99%	
Gross replacement cost	1,323,187				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Murray River Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	80.47%	149.47%	74.59%	43.04%	34.81%	40.90%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	9.62%	5.75%	2.18%	7.33%	14.69%	6.98%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	66.23%	99.96%	97.24%	103.54%	96.92%	99.82%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	7.50%	6.55%	1.51%	5.95%	9.90%	5.46%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



**murray river
council**

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