



murray river
council

ANNUAL REPORT

2023/24



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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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 2023 to 30 June 2024.



**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.**

Murray River Council Vision



Mayor's Message with Frank Crawley

MAYOR SEPTEMBER 2023 - JUNE 2024

Like all councils, we are funded through the rates we collect and grants we receive and in general we have little means to create additional income beyond this.

The NSW Government has also put a cap on rate rises, which means rate income is no longer in line with inflation. As a result, the cost of delivering essential services such as roadworks, rubbish collection, water supply, sewer removal plus our steadily expanding service list is becoming too expensive for us to continue to wear the costs.

And we're not alone: Councils across the state are facing dramatic operational challenges to 'do more with less'. So over this past year Council has taken a number of actions to 'future-proof' the council's financial sustainability. This initiative, named 'Sustainable MRC', involved extensive evaluation of current practices and spend, and offered a staged approach to streamlining our assets and services, taking everyone along on the journey.

Initially we spent time defining the problem. Once grey areas, overlaps and oversights were known, we used a bottom-up process to change the way the whole organisation viewed our accountabilities. From a fiscal point of view, we used staff to define areas we could save in, resulting in a reduction of \$100K per month almost instantly.

Part of Sustainable MRC involved service level reviews in our parks and gardens area. Again, we adopted a bottom-up approach, working with staff to establish minimum service levels and maintenance standards across the footprint to achieve approximately 5.6% in savings through better resource utilisation and measurable service delivery targets. This 5.6% target extended into other areas of the business too.

Sustainable MRC is an ongoing process, and will continue to be a focus for the administration.



The 2023/24 year has also been marked by some significant achievements too. We have become industry leaders in the tourism and events space, recognised through many awards, most notably for our sound and light show, 'Moama Lights'. Unlike other local events, council are the sole coordinators, with the results offering a significant economic boost to our local economy- in excess of \$11million.

We also restructured our Development Services Team to help address the industry-wide skill shortage in planning and building. We introduced 'Parra Planner' roles that support both our community and our technical staff so they can focus on more strategic matters. As a result, application processing times are the best on record for Council, with 100% of Development Applications for dwellings completed within the 40-day requirement over the last year.

Furthermore, our teams made remarkable progress in an extensive flood recovery capital works program following widespread destruction from the October 2022 floods. We delivered the largest capital works transport program in our history, mostly in-house, demonstrating our commitment to maintaining high standards of public service in the face of adversity.

And not to mention the ongoing delivery of community projects, like the new \$5.9million community preschool and initiation of our biggest redevelopment project to-date, the Meninya Street Precinct.

Frank Crawley

CEO Message with Terry Dodds, PSM

CEO SEPTEMBER 2023 - JUNE 2024



This year's CEO report is quite special, as it's both the end of year and the end of (the) council term: with the local government elections on 14 September 2024.

Due to COVID 19, under direction from the NSW Government, the last term of council was extended and subsequently, the current term of council was shortened to only two years and nine months.

To achieve so much in such a short time is absolutely compelling. Even more so, as council spent a considerable time and effort recovering from the devastating impact of the floods post December 2022. In the last term of council here are just some of the highlights:

- Commenced the design of a new water treatment plant in Moama
- Installed a new raw water network in Koraleigh
- Commenced review and upgrade of the Moulamein Flood Study and Management Plan
- Finalised the Echuca Moama Flood Study
- Established better communications and management with our volunteers (355 Committees) with the appointment of a Manager Local Connections
- Restructured the Planning and Building Directorate (winning an industry award in the process)
- Continued to collaborate with Swan Hill Rural City Council in advocating for the replacement of the Swan Hill – Murray Downs bridge
- Managed the October to December 2022 flood emergency
- Successfully advocated for flood recovery support
- Launched 'Voice of Customer' program
- Advocated for tighter regulations surrounding dog breeding facilities.
- Launched 'Sustainable MRC' project
- Made a submission to the Productivity Commission's Local Water Utilities Inquiry
- Advocated to the NSW Government for improvements to the e-Planning Portal

- Completed our Local Housing Strategy
- Finalised FOGO (Food Organics, Garden Organics) program
- Council formally adopted and launched the Meninya Street Precinct Re-Development
- Initiated the River Country Art Trail
- Commenced school-based apprenticeship program
- Developed and delivered the new Moama Preschool
- Developed a Youth Engagement Program
- Delivered Moama Lights – winning acclaim from five different entities / associations
- Commenced Employment Lands Strategy
- Approved almond hulling facility in Murray Downs
- Sold industrial land to a multi-national company that will bring investment to our region
- Murray River Council was one of the driving forces behind the organisation of the 'Municipal Work Australia Field Day' held in Moama in June 2024
- Launched new digital platform for the management of cemetery data - winning an award for the project.

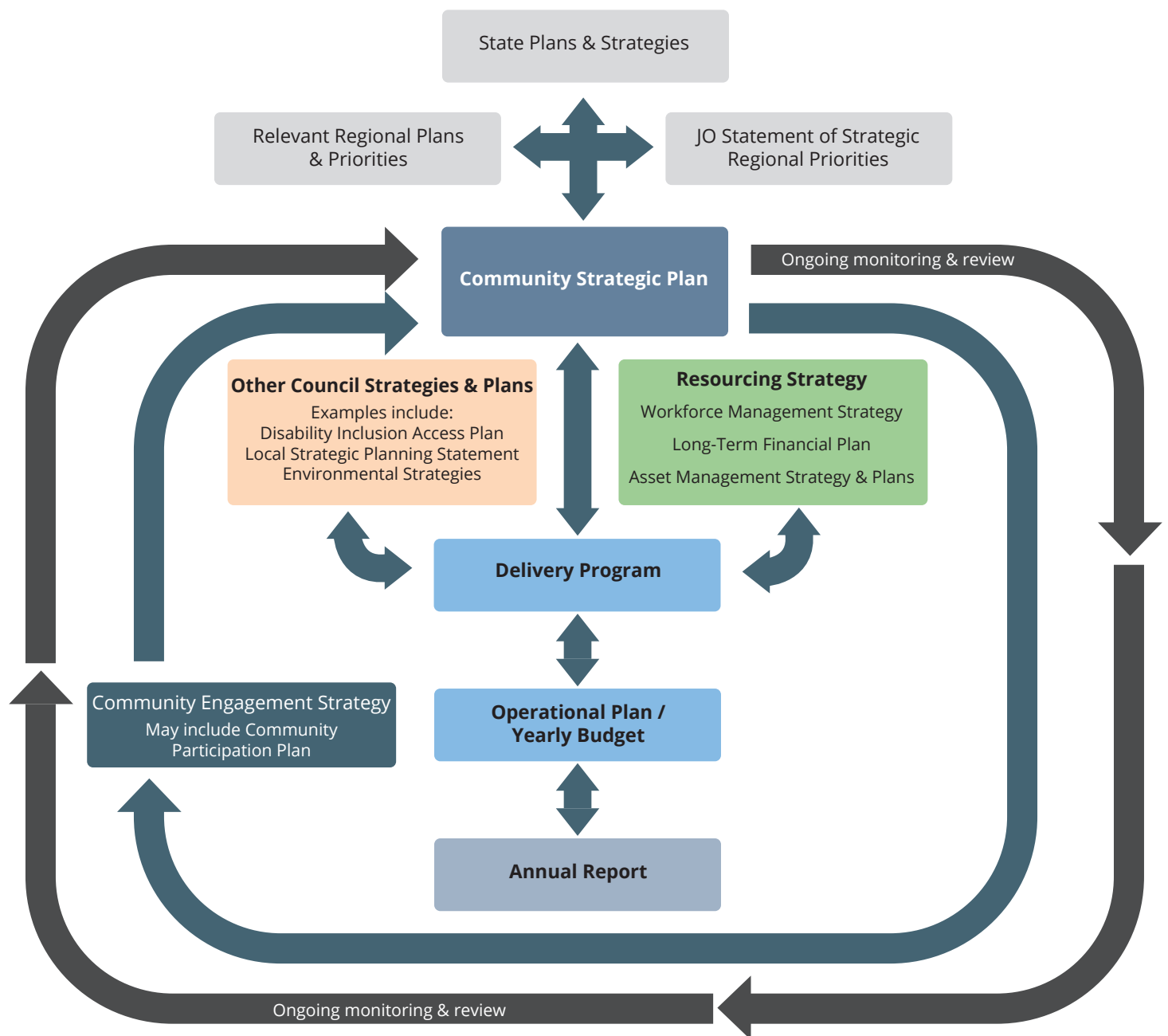
This is an incredible list of achievements - and there's still plenty more! You can find the full list in our End of Term report.

As the CEO of such a motivated team of people it makes me incredibly proud to sign off!

A handwritten signature in black ink, appearing to read 'Terry Dodds'.

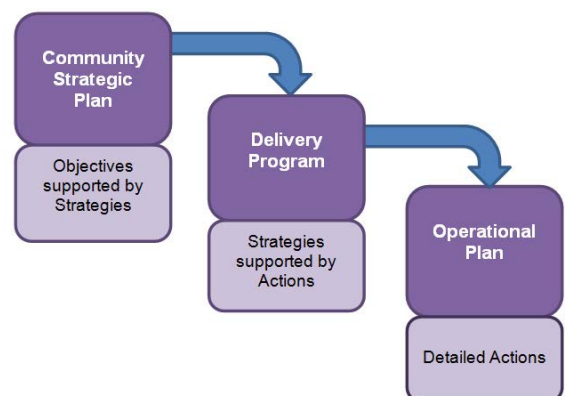
Terry Dodds, PSM

Our framework

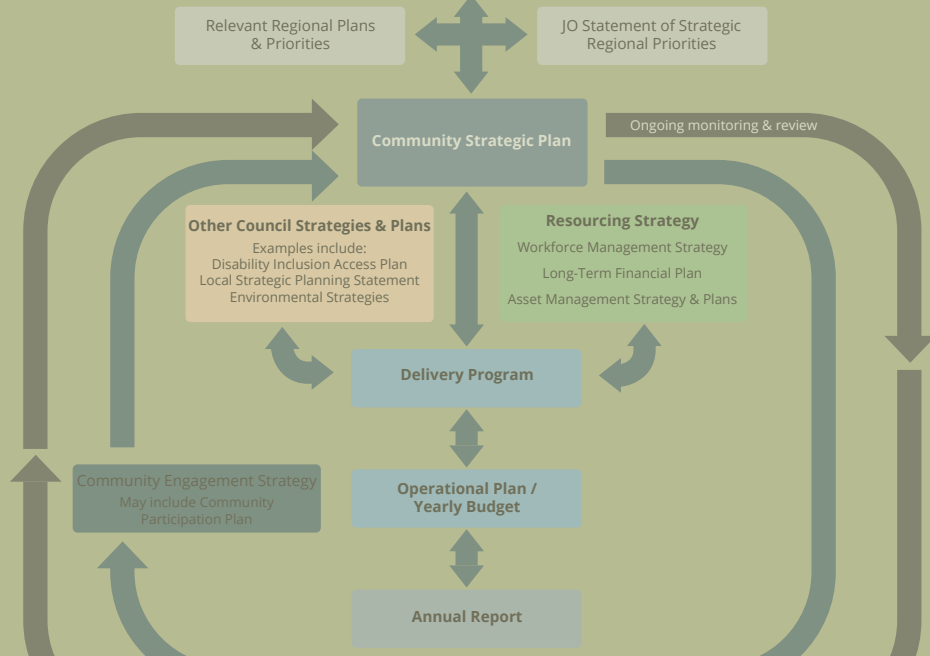


All NSW Councils are required to deliver their operations based on the Integrated Planning and Reporting (IP&R) framework. The framework allows Councils to draw together their various plans, strategies and reports, understand how they interact and get the maximum influence from their efforts by planning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

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 2023 to 30 June 2024**, detailing progress made against the Operational Plan for 2023-24.

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 2023-24 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

Murray River Council covers an area of 11,865 square kilometres, is home to approximately 12,373 residents and is one of the fastest growing regional centres in NSW.

The main population centres include Barham, Mathoura, Moama, Moulamein, Murray Downs, Tooleybuc and Wakool. Other vibrant villages include Bunnaloo, Goodnight, Koraleigh and Womboota.

The area offers a remarkable and diverse natural environment, including irrigated and dryland agriculture, majestic sweeping plains, magnificent stands of Red Gum forests, and is almost totally surrounded by the mighty Murray River and its tributaries.

Murray River's natural assets continue to attract locals and visitors alike, forming the backdrop to many recreational activities. With tourism, industry and an idyllic rural lifestyle, Murray River continues to grow and prosper.



Our Councillors for the 2023/24 year

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** - taking in the township of Moama
- **Greater Murray Ward** - taking in the area of the former Murray Shire, minus Moama
- **Greater Wakool Ward** - taking in the area of the former Wakool Shire.

.....

Moama Ward



Cr Frank Crawley
Mayor Sept 23 - June 24
Deputy Mayor June 23 - Oct 23



Cr Nikki Cohen



Cr Chris Bilkey
Mayor June 23 - October 23
(resigned from Council Oct 23)

Greater Murray Ward



Cr Kron Nicholas



Cr Thomas Weyrich



Cr Geoff Wise

Greater Wakool Ward



Cr Dennis Gleeson



Cr Neil Gorey
Deputy Mayor Sept 23 - June 24



Cr Ann Crowe

Our organisation

The image below outlines Murray River Council's organisational structure in the 2023/24 year.

The directorates and business units align with the strategic objectives of our Community Strategic Plan: 2022-2032.

Our progress towards implementation of these strategic objectives, along with our projects and programs of works is noted in our Monthly Operational Reports (published in the Council Meeting Agenda), via the business units outlined below.

This also feeds into our annual reporting, captured in the 'Delivery Report' section of this document.



What we do

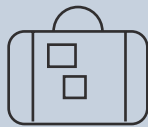
In the 2023/2024 year, Murray River Council had five key business areas, including the Office of the CEO, Infrastructure Directorate, Planning and Environment Directorate, Corporate Services Directorate and Community and Economic Development Directorate.

We have staff based in offices and depots at various locations including Barham, Moama, Mathoura Moulamein and Tooleybuc.

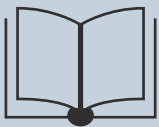
We provide



Waste management
& recycling



Tourism & economic
development



Library services



Community services



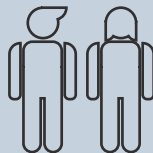
Assessment
of residential
& commercial
development



Community
engagement about
our plans & services



Events and facilities



Youth programs



Licensing & regulatory
services



Pet registration &
animal control

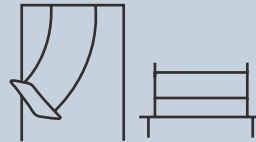
We manage



Water & sewer
services



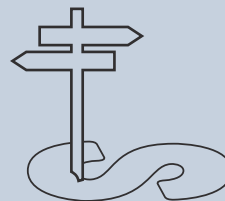
The local road
network



Playgrounds



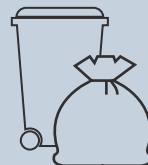
Cemeteries



Footpaths, walkways
& bike tracks



Parks, gardens
& open spaces



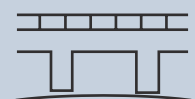
Waste management
facilities



Weeds and local
biosecurity



Sporting grounds &
pools



The local bridge
network

Audit, Risk and Improvement Committee Report

Purpose

This report is to inform Council and the community of the activities of the MRC’s ARIC in the year 2023-2024.

As this will be my final annual report having served some 7 years (two terms) as (inaugural) chair of MRC’s ARIC, it may also include some reflections on that period overall.

Meetings and Acknowledgements

Five ARIC meetings were held in 2023-2024, all at the MRC’s headquarters in Moama

Members	Meeting dates					
	07/08/2023	18/09/2023	09/11/2023	26/02/2024	06/05/2024	05/08/2024
Richard Ham	✓	✓	✓	✓	✓	✓
Suzanna Barry	✓	✓	✓	✓	✓	✓
Jean Sutherland	✓		✓	✓	✓	✓
Cr Frank Crawley	✓	✓				
Cr Kron Nicholas	✓	✓				
Cr Neil Gorey				✓		

Councillors Crawley and Nicholas were the MRC delegates to the ARIC up to the September 2023 Council Meeting and both attended ARIC’s August and September 2023 meetings.

Councillors Cohen and Gorey commenced on ARIC after September 2023 in place of Councillors Crawley and Nicholas.

The minutes of each ARIC meeting are included with the Council meeting papers made available to Councillors for the subsequent MRC meeting. I would like to thank all committee members for their contributions at ARIC meetings on the many financial and risk register matters that came before the ARIC.

Sandra Gordon - Manager Governance & Risk, Kris Kershaw - Manager Finance and Stephen Fernando - Director Corporate Services who were regular attendees/contributors at ARIC meetings, along with other Council management and staff who provided expert input from time to time. We were sorry to lose Kris Kershaw during the year, Kris has moved on from MRC.

I’d also like to thank the MRC Councillors and staff, past and present, for their acknowledgement, interest and attention to the ARIC’s audit and risk recommendations, most notably in ARIC’s first term, those relating to the proposed Murray River Energy ethanol plant development which Council then decided required further professional and official investigation.

Audit, Risk and Improvement Committee Report

Matters Addressed

Internal Audits

Early in the year, Centium, Council's internal auditor (the internal audit function is outsourced under contract) identified three business/risk areas for ARIC's approval/attention.

An audit of Council's Emergency Management/ Business Continuity processes was completed – it included an audit of Council's emergency management response during the recent flooding in many MRC areas, with an overall favourable audit outcome. ARIC went to some lengths in the scoping of this audit to ensure Centium audited what had occurred against proper process. Council management's work processes, delegations of authority etc during the flood situation are to be documented for future reference.

An audit of MRC's Revenues - Fees & Charges was scoped and the audit plan endorsed by ARIC and is currently underway.

An audit of Council Delegations and Authorised Persons Register is to be undertaken next (unless another more pressing matter arises and requires priority).

Cyber security risks and defensive processes at Council were considered for attention by our internal auditors also, however, Council decided to tender that work out as a separate matter.

Outstanding action items arising from recommendations from earlier internal audits are reviewed by the ARIC at each meeting. Some items from internal audits done some years ago are still outstanding (for various reasons) and emphasis has been placed this year on addressing, resolving and removing outstanding items wherever possible.

Risk Register

A review and update of Council's Risk Register was undertaken. An important addition to the Register this year was recognition of the Murray Rivers fundamental importance to the MRC community, with the risk of any decline or failure of the Murray River added. This risk was highlighted this last year by the flood events followed by exceptionally low flows of the Murray River along Council's extensive boundary with the river, resulting in significant problems for community and business use of the river with flow on effects to Council. Also, reputation risk remains a key risk for Council. In the year under review Council again tested its reputation with community following for example, the special rate increase proposal, the water quality warnings and the gatherings of residents opposed to changes to town parks. For the record the special rate increase proposal was not discussed with ARIC. Reputation risk continues as a key risk for MRC, it warrants careful attention on issues likely to raise community ire.

Assets Register

Council's Assets Register was considered and assurance obtained that with the inclusion of the Assets Register in the Tech One finance/computer system. All MRC assets are now included (ie none overlooked) which is of critical importance for Council's costs and balance sheet documentation.

External Audit

MRC's audited 2022-2023 Financial Statements were discussed at the ARIC with the external auditors, Crowe Horwath (appointed by the Auditor General/ Audit Office for NSW). The completion and lodgement of MRC's accounts by due date received favourable comment. Many other NSW Councils do not meet the due date. Other external audit comments of note included that "grant funding is a benefit ... when a new asset is commissioned however the ongoing costs – maintenance and depreciation – have a negative effect on subsequent (financial) statements".

Audit, Risk and Improvement Committee Report

External audit commented also, “Council’s “Own Source Ratio” is in line with other regional councils of a similar size”. A final comment from the external auditor was that “... the Independent Auditor’s Report does not include, nor provide assurance – that the Council carries out its activities effectively, efficiently and economically. Performance Audits have been undertaken by OLG (for some councils) ... and MRC should consider the findings.” The external auditor was to forward current Performance Reports to Council/ARIC for consideration (in the context of ARIC’s “Improvement” role). ARIC was advised subsequently that the Audit Office had appointed RSD as MRC’s External Auditors for the 2023-2024 financial year; receipt of an example Performance Audit Report remains outstanding.

RSD’s appointment as MRC’s external auditor was interesting – RSD had been MRC’s initial internal auditors (before Centium) appointed under contract for 3 years. Different RSD personnel are involved on the external audit; ARIC was advised that although the external audit staff do take note of the internal audit work, they essentially follow a separate mandate and agenda (from the Audit Office).

ARIC had limited input to MRC’s 2024-2025 budget and to the 2023-2024 unaudited financial statements, due partly to this material being at a preparatory stage at the time of ARIC meetings eg Balance Sheet Provision calculations had still to be completed for the 2023-2024 statements. 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 in August 2024, several queries were raised in connection with the Audit Office’s interim management letter with eg 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.

Future Arrangements

MRC is advertising for membership of its ARIC for the next term of Council. There is a two term limit for independent members and chair; having done two terms I will be retiring from ARIC and its chairmanship. OLG requirements of ARICs across NSW have been documented and are available if councillors would like to consider them. Suffice to say there are some changes in the way ARICs are to operate including, an enhanced role for the chair and, provision for just one (non-voting) councillor to join an ARIC.

I would like to end my report this year by wishing councillors, and members of the new/next ARIC, all good wishes for the next term of Council and of ARIC.



Recommendation

It is recommended Council resolve “That this report of the Audit, Risk and Improvement Committee for 2023-2024 is noted.”

R B Ham, Chairman
B Com, AASA, AIBF, FAICD
5 October, 2024

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.	Non-Compliant
	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.	Non-Compliant
	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	Richard Ham	11 January 2022	14 September 2024
Independent member	Suzanna Barry	11 January 2022	14 September 2024
Independent member	Vicki Sutherland	11 January 2022	14 September 2024
Councillor member	Cllr Crawley / Cllr Nicholas	27 September 2022	26 September 2023
Councillor member	Cllr Gorey/ Cllr Cohen	26 September 2023	14 September 2024

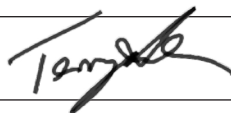
RISK MANAGEMENT		
Requirement		Compliance
8.	MRC has adopted a Risk Management Framework that is consistent with current Australian risk management standard and that is appropriate for the MRC's risks.	Compliant
	Section 216S of the Local Government (General) Regulation 2021	
9.	MRC's ARIC reviews the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

Audit, Risk and Improvement Committee Attestation Statement

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 Development of a four-year Strategic Work Plan.	The new ARIC Framework, Terms of Reference and Internal Audit Charter was adopted by Council at the May Ordinary Meeting 2024 to commence on 1 July 2024. The new Framework includes this requirement.	The preparation of a four-year Strategic Work Plan is a new requirement and will be developed by the new ARIC.	This a new requirement and will be undertaken by the new ARIC that commences in the new term of Council (post 14 September 2024).
6. Non-Compliant Preparation of an annual assessment each year and a Strategic Assessment each Council term.		The preparation of a Strategic Assessment is a new requirement and will be undertaken by the new ARIC. Annual Assessments have been undertaken in the past.	
7. Non-Compliant The governing body of MRC reviews the effectiveness of the ARIC at least once each Council term.		After the preparation of the Annual and Strategic Assessments, both documents with be presented to the governing body for consideration.	
17. Part Compliant 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.		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.	
These processes, including the alternative measures implemented, demonstrate that MRC has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within MRC.			
Signature:			
		Terry Dodds, Chief Executive Officer	



Year in Review

Quick stats from some of our services in the 23/24 year.



20,487

total phone calls to our
Customer Call Centre



376

development
applications lodged



1,486 tonnes

of food and garden (FOGO)
waste collected



14,637 hours

of social support and
respite delivered



9,449 kms

of roadside biosecurity
control activities



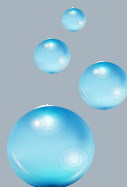
82

companion animals
returned to owners
or rehomed



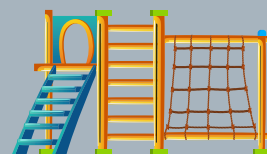
325

council-owned buildings
maintained



308.18 kms

of filtered water mains
maintained



86

parks and playgrounds
inspected and maintained



92,701 metres

of footpath maintained
across the council



136 out of 160

sections of flood damaged
road restored in just 12
months



11,093

community transport
trips made



The Awards and Recognitions



Award	Project / Category	Achievement
Local Government NSW RH Dougherty Awards 2023	Innovation in Special Events (Moama Lights)	 Highly Commended
Local Government NSW Planning Awards 2023	Culture Change Innovation (Development Services Restructure)	 Highly Commended
Economic Development Australia Awards 2023	Economic Development Initiatives- Regions under 15,000 residents (2022 Australian Darts Open)	 Winner
NSW Tourism Awards Nominees 2023	Festivals and Events (Moama Lights)	 Finalist
Australian Event Awards and Symposium 2023	Best Regional Event (Moama Lights)	 Finalist
Local Government NSW RH Dougherty Awards 2024	Excellence in Communication (Meninya Street Concepts Engagement Campaign)	 Finalist
Local Government NSW RH Dougherty Awards 2024	Excellence in Communication (Sustainable MRC project)	 Finalist



The Advocacy



Submission to Federal Government Inquiry into the sustainability of local government

Murray River Council made an in-depth submission to a Federal Government Inquiry into the sustainability of local government.

Through the Inquiry, the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport were looking to examine financial sustainability and funding frameworks of local governments, alongside changing infrastructure requirements and service delivery obligations.

CEO Terry Dodds PSM authored the piece on behalf of council, addressing the broken finance model in Local Government, cost shifting, increased service delivery pressures with no additional income, asset depreciation, issues around employment and retention, budgeting, and the inability to forward-plan.

Council's submission was recognised at the NSW Country Mayors Association meeting and various other industry meetings and groups.

Advocacy for improvements to the e-Planning Portal

While the concept of a central depository for lodging and accessing planning information still holds some promise, the implementation of the e-Planning Portal and ongoing support for councils has been plagued with numerous issues. So Council has continued to advocate for improvements to the e-Planning Portal during this term, including making representation to the Minister for Planning and Public Spaces. MRC continues to work with RAMJO to offer input and advice into redevelopment of the portal to better suit regional councils. We want to see key issues addressed; such as the absence of mandatory documents, increased administrative burdens, red tape, and lengthy processes for regional councils, among other things.

VNI West Transmission Lines /Emerging Renewable Energy Projects

VNI West Transmission Lines /Emerging Renewable Energy Projects

In Australia, renewable energy projects are continuing to emerge across the country, including near and in our region, and thousands of kilometres of transmission lines will need to be provided to facilitate the shift.

More locally, Murray River Council (MRC) is situated to the north of the Renewable Energy Zone (REZ) in Victoria near Kerang, to the south of the REZ near Hay, and southwest of Dinwan Substation connection point near Deniliquin with the main Wagga Wagga to South Australia transmission line running roughly parallel to MRC in the north.

As such, we continue to be surrounded on all fronts, with the delivery of both renewable projects and the inevitable transmission infrastructure steadily increasing.

Although projects such as solar and wind farms are of State Significance over which Council has no statutory power, we will continue to engage with project developers as a key local stakeholder. Whilst recognising that Council has neither the legislative authority, expertise or appropriate resources to be involved in depth, we have continued to advocate for the best possible outcomes for our community.

The VNI west transmission line proposed for the Moulamein area in particular has been a key topic over the last twelve months.

In a formal submission to Transgrid, Council urged decision-makers to consider the longer-term benefits of undergrounding the line. Council also rallied behind the community in regards to route realignment, providing feedback on cultural, environmental, land use and social constraints to be considered. Murray River Council's role is to advocate on behalf of the community to ensure the least amount of impact possible.

Advocacy for flood recovery support

Throughout 2023, Council advocated strongly to seek urgent support on behalf of businesses who found themselves in a perilous situation following the October 2022 flood event.

Correspondence was sent to the Prime Minister, Premier of NSW, Minister for Emergency Services and NSW Reconstruction Authority, among others.

Despite the damage bill for Murray River Council being the second highest in NSW (second only to Moree) there was little support for businesses that had fallen into the funding gaps. Many businesses were still attempting to recover from pandemic closures, then they were hit by the flood event and subsequent high river levels that shut down much of the tourism trade.

Many businesses - including houseboat and paddle steamer operators and businesses reliant upon the river - were cut off and isolated for many months, unable to trade.

Whilst council was not directly responsible for recovery funding, it acted as a conduit for information, application assistance and advocacy in the first instance to help businesses and primary producers who were managing a whole range of issues to do with flood recovery.

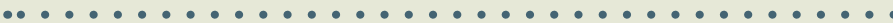
Submission on review of funding for local water utilities

In 2024, Council submitted a response to the Issues Paper released by the Productivity Commission that considers challenges around funding for local water utilities (LWUs).

The submission aimed to draw attention to the risks associated with the adoption of certain practices as evidenced by previous government initiatives. Specifically, over recent decades there has been a trend among State Governments to adopt a model aimed at leveraging public assets for provision of dividends to the shareholder (governments) and coercing one entity to borrow money to buy another for assets already owned (paid for by tariff payers). There are potential risks and pitfalls associated with this model, and Council’s fear is that regional water utilities may follow the same path.

The submission addressed concerns around the Formation of ‘Corporations’ (GBEs), Dividend Extractions, Off-Balance Sheet Transactions and the amalgamation of GBEs, among other things.

If instruments, such as the aforementioned, are executed without understanding the wider ramifications we will inevitably find ourselves in a cycle of short-term gains at the expense of long-term infrastructure sustainability and social cohesion.





'Voice of Customer' program

Council launched a new customer call-back program to gain further feedback on customer service levels right across the organisation.

As part of the program, Council staff started touching base with a random selection of customers who made an enquiry or request to gather feedback on their interaction with Council.

The new call-back program is helping Council assess the performance of customer service across a range of departments.

We are continuing to use this program to gain feedback on our customer service levels, track our progress on requests and consider opportunities for future improvement.

Horseshoe Lagoon improvements

Works to footbridges, internal walkways and general surrounds at Moama's Horseshoe Lagoon have been completed this term. The works have offered significant improvement to the functionality and amenity of one of our most utilised passive recreation areas

Construction of new Landfill Cell at Moama

After 18 months of design and site works the construction of the new landfill cell in Moama was completed in 2023.

The \$1.9million project included extensive earthworks at the site and construction of the leachate collection component within the cell.

One of Murray River Council's most significant projects at the landfill site in recent years, the new cell – known as 'Cell 5' - provides an airspace capacity of 135,000 cubic meters and has a waste acceptance capacity of 95,000 tonnes.

Installation of raw water network in Koraleigh

In early 2024 Council celebrated the official opening or 'tap turning' of the Koraleigh Raw Water Pipeline.

Koraleigh is supplied with water from the Murray River via a private irrigation scheme managed by Bungunyah Koraleigh Irrigation Trust. The water is directed to Council's water treatment plant before being distributed into the village network.

Prior to the installation of the raw water pipeline, all water was treated and distributed for both indoor and outdoor use.

The new pipeline supplies raw water to the urban households within Koraleigh, reduces reliance on treated water for non-potable purposes, such as garden use and also allows better access to water during emergencies, as hydrants have been relocated from back lanes to front access roads and pressure has been increased.

Development of Southern Riverina Drought Resilience Plan

Murray River Council, along with Berrigan Shire, Edward River and Federation Councils worked in partnership to develop and deliver a Regional Drought Resilience Plan for the Southern Riverina area.

The project was jointly funded by the Australian Government and the NSW Government under the Future Drought Fund.

The objectives of the Plan were to capture relevant information for the region, including how drought events impact the region, and actions that the whole community, including local, state and federal governments, can undertake to improve resilience.

The Plan highlights not only the synergies between our four communities but the fact our Councils are often called upon to assist each other in time of crises. Therefore, the plan has a large focus on collaboration when dealing with any future drought events.



Municipal works field day

Murray River Council was one of the driving forces behind the organisation of the 'Municipal Work Australia Field Day' held in Moama in June 2024. The event saw over 32 exhibitors, with over 400 local government works staff from around 20 Councils in Victoria and NSW.

Perricoota Road resheeting

Council secured \$1,398,477 of funding through the Fixing Local Roads Program to reshape and gravel resheet 14.3kms of the unsealed section of Perricoota Road.

This was completed in early 2024.

To facilitate the works, council staff met with the local community to discuss the impending works before commencement. This gave us an opportunity to touch base with residents to provide a general update on the project and to ensure any additional concerns were captured. The community session ended up raising additional ideas to help gain some efficiencies in delivering the project. A great outcome from community consultation.

Moulamein Lake Reserve enhancements

Works were completed at Lake Moulamein, with enhancements taking shape around the shared spaces within the reserve.

Staff delivered new concrete footpaths and completed the concreting of 3 shelters. Solar lighting and furniture was installed around the lake and the shelters now have new picnic tables. The southern shelter was also fitted with a new electric BBQ and there's a new water station on site too.

Landscaping, fencing and additional bins also formed part of the project.

Local Housing Strategy

Council adopted its new Local Housing Strategy at the end of 2023. The two-part strategy outlines the key factors affecting housing supply and demand within Murray River Council and offers an implementation plan for land activation and housing delivery on a town-by-town basis over the next 20-years.

To aid its development, an initial round of consultation with the community sought feedback about the issues affecting local housing supply, with further input provided when the draft strategy was on display earlier this year. This has also been collated with census data and stakeholder input to inform the development of the final Strategy in consultation with the NSW Department Planning and Environment.

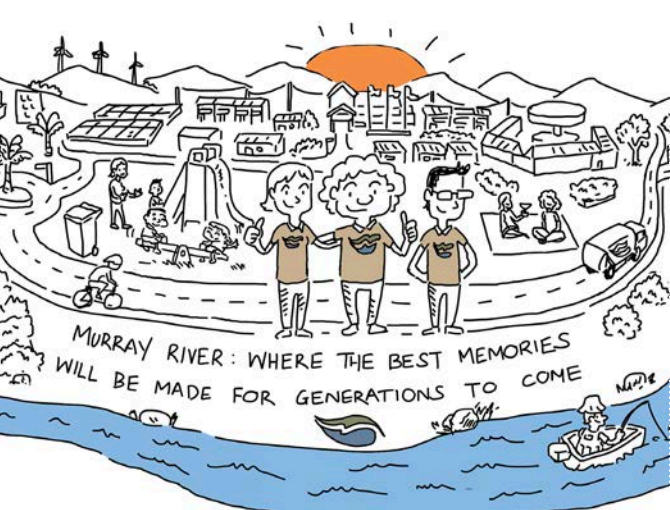
This is a key document for our planning team and will become even more crucial as the Murray River Council area continues to grow.

Murray Downs boat ramp

In some great news for our Murray Downs residents, we are now a step closer to delivering the new Murray Downs boat ramp.

This project was on the cards for a while but was delayed by the 2022 floods, however in 2024 we were able to kick-off with the works.

The current scope of works includes a dual lane concrete boat ramp and manoeuvring area; and associated retaining walls with a sleeper look concrete panel façade, rock scour protection and handrails.



Launch of Sustainable MRC Project

Like all Councils, we are funded through the rates we collect, but with little means to create additional income beyond this, the pressure to maintain our steadily expanding service list is becoming too expensive for us to continue to wear.

So, during this council term we've been looking at ways to improve the financial sustainability of the council: this project is called "Sustainable MRC".

Firstly, we looked internally at our own practices: looking at what can we resource, undertake and complete internally versus having to outsource to a contractor or consultant. We've also looked at what additional skills some of our staff have and how we can better utilise them, increasing utilisation of our yellow fleet and looking for efficiencies with our power consumption across our sites.

This was about keeping operational costs as lean as possible without compromising services. We were able to save around \$100,000 per month through this review. But we needed to do more. So, we looked at further ways to contain expenses, like selling underutilised buildings and land to reduce the financial impact of our large asset base.

At the end of this term, the organisation is still undertaking asset rationalisation; streamlining what assets we are 'investing' in so we are financially sustainable into the future. This means maintenance level reductions for some services, the sale of unused buildings and land, reclassifying land to open it up for community use and other service reviews.

There has been a lot of planning, conversations, community feedback and fact checking undertaken to make sure these decisions and their outcomes have the best outcomes for our entire community.

To help the community understand the journey of the Sustainable MRC project, we produced a video explaining the current situation and the tough choices that needed to be made.

Post- flood road restoration works

Despite also being one of our biggest challenges, one of our more notable achievements this term has been the progress our Infrastructure team has made on post-2022 flood road restoration.

Emergency works, executed promptly in the initial recovery response, contributed to Council's workload as the teams undertook emergency repairs to restore access on critical road routes.

Then, following a period of extensive assessments, our team identified over 200 individual stretches of sealed and unsealed roads requiring repair. This in turn required a number of submissions to Transport for NSW for review and approval in order to secure funding for the comprehensive repair works. And while restoration works remained a priority, our team also had to balance other works projects with external funding deadlines that had been delayed because of the floods.

They worked tirelessly to accommodate these delayed works while simultaneously striving to restore community access on the flood-damaged roads. It was definitely a challenge, but we are proud of the consolidated efforts of our dedicated works team.

Barham Rec Reserve surface updates

Barham's main AFL ground underwent some work to relieve compaction on the surface and allow better water infiltration. This means improved playing conditions for the upcoming footy season and more efficient use of water during irrigation. This renovation practice is an important process to ensure the long term sustainability of the playing surface.

Locals may also recall there was some vandalism that occurred late last year around the Complex. Our insurance claim to undertake the necessary repairs was approved which means the playground swing, fence railing and all the trees were replaced.



New irrigation system for Barham's Riverside Park

Barham's Riverside Park and adjoining riverside court area is getting a new irrigation system....so locals may see some works in the park as we kick this project off. The entire area will have new mains, laterals, valves and sprinklers.

Why are we doing these works?

The current system is at 'end-of-life' stage and no longer sustainable. The new system will provide better coverage of the space and allow better control of irrigation. This will remove the need for constant maintenance, offering a more financially sustainable outcome over the longer term.

This project is funded by our Capex program and will be completed over the next couple of months. Whilst there will be contractors on site, we will ensure minimal disruption for community as the works take place.

Yabby Trap round up

Murray River Council joined the 'Yabby Trap Round-Up' initiative, where locals were able to swap their old or unwanted opera house yabby traps for an Oar-Gee Plow lure.

The Yabby Trap Round-Up program is an initiative of TierraMar in collaboration with OzFish and the NSW DPI. Customers disposed of old or unwanted yabby traps which were then collected and recycled into useful products for fishers, with the proceeds being used to support aquatic habitat restoration.

Opera house-style yabby traps have been illegal in many states across Australia since 2021. This new legislation has meant many opera house traps sit unused and unwanted in the back of people's garages.

Rather than simply throw them out, we encouraged anyone with old traps to drop them at either our Barham or Moama Landfill site for recycling and get a free Aussie-made lure in the process.

The program was well received locally.

Delivery of Moama Lights

Council once again delivered the Moama Lights event, with continued success.

An immersive sound and light trail showcasing local stories, Moama Lights features light installations and projections including theatrical fog, strobe and cutting edge moving light technology.

Now in its fourth year, the light and sound show runs during the month of July with roughly 25,000 visitors passing through the gates.

The event offers an enormous amount of economic value, with over \$11 million put back into the local community each year. This is spread between overnight stays, dining, shopping and other local experiences.

People come from far and wide to experience Echuca Moama, cementing the event as a permanent fixture on the local calendar. One that generates significant economic benefits and increased destination awareness.

Development of Arts and Culture Strategy

Council developed an Arts and Culture Strategy to guide our involvement and investment in arts and cultural activities, festivals and events.

The strategy was developed with input from 171 local community members.

Objectives of the strategy include determining current expenditure and community satisfaction with Council's involvement in arts, culture, and heritage, identifying appropriate services and defining their contribution to the local economy.

It also prioritises community involvement while providing a clear action plan, including a public art policy addendum.



Delivery of new Moama Preschool

Moama's new preschool is now complete with construction works finalised at the end of 2023 on the \$5.9million project.

The new preschool further compliments the growing Moama Education Precinct and has been constructed as a purpose-built early education centre servicing Moama and surrounds.

The scope of works included construction of the preschool building, carpark and fencing. This was then complimented with a new play space, landscaping, sheds, and associated works.

The relocation and development of a new Moama Preschool building became a priority several years ago to ensure continued, expanded and improved early childhood learning opportunities for the growing population.

Commencement of School-Based Apprenticeship program.

In 2024, Council commenced involvement in the School-Based Apprenticeship program.

Two school-based apprentices were welcomed into Murray River Council's workforce, undertaking qualifications in Heavy Diesel Mechanics.

Whilst Council has employed locals in trainee positions previously, this is the first time the organisation has joined the School-Based Apprenticeship program.

Council was approached by the schools requesting them to consider participation in the program initially, with the organisation now hoping it can continue to take on new students under the program annually.

A school-based apprenticeship combines paid work and training with school studies. As well as an industry recognised national qualification, students also gain credit towards their Higher School Certificate.

Small business month event

Council ran a Small Business Month event in October, featuring resilience expert Michael Licenblat.

Michael Licenblat, a respected authority in the field of resilience, is renowned for his ability to empower individuals and teams to overcome challenges, setbacks, and rejections.

The breakfast event offered small businesses an insight into building pressure-proof cultures that are adaptable to change.

This is about helping businesses gain essential skills to tackle set-backs, confront challenges, and propel their businesses forward with newfound strength.

Through interactive and hands-on presentations, Michael empowers audiences to understand and interpret "pressure patterns" and cultivate personal resilience.

Commenced Employment Lands Strategy

During this council term, Council commenced the development of an Employment Lands Strategy in consultation with the local community and businesses. The Strategy will offer a summary of the issues and opportunities associated with 'employment land' (areas that are generally zoned for industrial or commercial purposes) in the Murray River Council local government area.

It will identify strategies and actions to ensure a range of developable employment land is available to meet projected demand and provide for future local jobs. It will also review current employment land-use and provide recommendations for future decision-making on such land across the council area.

In delivering the Strategy we will continue to work with our primary business sectors to explore the current issues relating to employment land availability, affordability and diversity across the area.



New Economic Development and Tourism Strategy

Council created a new Economic Development and Tourism Strategy for our region.

The Strategy identifies opportunities and potential projects that will support continued economic growth, foster local employment opportunities and position Murray River Council as a leader in tourism.

We have also looked to identify barriers to business growth and capture ideas around industry retention and attraction, production and manufacturing, agriculture, hospitality and events and a skilled workforce.

The final Strategy is supported by an annual action plan. This document is separate to the strategy so that it can evolve over time or adapt to issues that arise suddenly (such as COVID-19 and the 2022 flood). In such a way, the strategy provides for long-term direction towards goals while providing flexibility and adaptability to the ever-changing environment that we live in.

Water pressure improvements in Barham

Water flow and pressure in Barham was improved thanks to the completion of Council's filtered water pressure improvement project.

This followed the installation of a new booster pump at the filtration plant in early 2024 after 18 months of detailed modelling on usage and flows, and design and construction work on the pump itself.

The end result has seen water service pressure increase by up to 167% to households and businesses in Barham.

The water pressure had been an ongoing issue for residents, so the project ended up delivering noticeable improvements straight away. A great result.

Recognised for 'Records Management' improvements

Council made great strides in improving its record management practices this last year, as highlighted in an assessment from State Records NSW.

State Records NSW conducts an annual Recordkeeping Monitoring Exercise with the NSW public sector. For 2023/2024, Murray River Council has an overall records management score of 3.11 out of 5. This is an improvement on the score of 2.84 in 2023.

We are also just above State Average.

The improvements are primarily stemming from the records Management Review and the improvement roadmaps that the Record Team started about 2 years ago.

The improvement plan was a 4-year plan, so we still have some improvements left to achieve.

Carbon Capture Project

To prepare Council for the EPA mandate of landfill gas capture by 2030 and explore methods of offsetting other emissions – this year we initiated a landfill gas flaring trial at the Moama landfill.

Nine wells and associated infrastructure were installed at one completed cell at our landfill site to collect, measure, and flare the gas generated. This provided essential data for our officers to identify the best solutions for the site and to consider expanding the initiative to other areas of the landfill.

This project also supports investigations into additional income streams by gaining credits under the Australian Carbon Credit Unit (ACCU) Scheme. The scheme offers credit for emissions reductions through methane destruction at landfills.



NAIDOC Week Art Project

This year we celebrated NAIDOC Week in partnership with South West Arts through a project in our local schools.

Renowned artists Debbie Flower and Brett Ross collaborated with Bunnaloo, Moama, and Barham Primary Schools. Each school participated in the creation of a large artwork reflecting the NAIDOC theme, which was presented to the Council for display as a lasting celebration of our community's spirit. In addition to this, students created smaller scale artworks for their schools, personal pieces to take home, and bookmarks.

Each session featured an introduction by an Elder, providing students with the opportunity to engage with and learn from Indigenous cultural artefacts. This hands-on experience allowed the children to ask questions and gain a deeper understanding of the rich cultural heritage.

New Resident's Guide

Our Economic Development Team delivered an online and hard copy version of a 'New Resident's Guide'.

Developed as a go-to guide, it covers things from pet registrations to schools, and lots of other essential information to help new residents navigate and embrace life in this picturesque region.

This was the first deliverable of our 'Live Work Invest' initiative, with a new website to soon follow.





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murray river
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Sarah Ryan
Acting Director
Community & Economic
Development

SALTO





Delivery Report

Our **Delivery Report** details the organisation's performance against the Operational Plan for 2023-24. More specifically, it focuses on the projects or program of works detailed in 'year one' of our 4-year Delivery Program (2022-2026).

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.

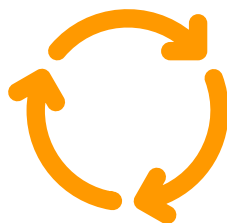
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The following pages also offer a status icon against each project:



Completed.

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



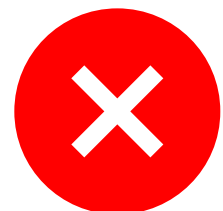
Ongoing.

Items that will be ongoing or will continue to be worked on in the next 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.	
	<p>Significant progress was made during the 2023-2024 year on an Automated Depot (AD) to recycle bottles and cans under the NSW Government's Return and Earn Scheme.</p> <p>Construction is almost complete and the project will go live in mid-September 2024. Staff have been hired to operate the facility. When operational the project will divert bottles and cans and allow residents to claim 10c per container under the Return and Earn Scheme.</p>	

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.	
	Promotion of the Garage Sale Trail was undertaken, again this year, in the lead up to the event in November.	
	1.2.2 Reuse of material in other projects reviewed regularly. Reuse of road base, crushed concrete, recycled plastic furniture	
	<p>Crushed concrete is used extensively at our Transfer Stations and Landfills to improve access.</p> <p>Other departments of Council are continuously encouraged to assess the merits of recycled products for use in projects and services.</p> <p>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.</p> <p>Reviewing Project Management Framework to incorporate into future projects.</p>	



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) project was 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.</p> <p>Originally, the EMFS report was commenced to consist of detailed modelling and mapping that reproduces the flooding associated with the 1993, 2011 and 2016, and later expanded to include the 2022 flood event. It also details information under existing conditions of flood levels, velocities, flows and risk for the standard set of 'design' flood events ranging from a 20% to a 0.2% annual exceedance probability (AEP) event, which refers to the probability of a particular flood being equalled to or exceeded in any one year.</p> <p>Murray River Council adopted the EMFS report in April 2024 and will act as an important guide to ensure safe and sustainable development in Moama.</p> <p>Following the EMFS, a Risk Management Plan is now in progress. This component is investigating flood mitigation options, flood warning systems and information to assist in managing flooding. Potential mitigation options identified by the engineers and the wider community are all being assessed in terms of benefits from reduced flood damage, costs of implementation and adverse impacts on others from redirected flood flows.</p> <p>Some of the options under investigation for Moama include:</p> <ul style="list-style-type: none"> • Protection of properties along the breakout depression near Tindarra Resort that crosses Perricoota Road. • Increased security for the Moama town levee. <p>These options, along with those proposed in Echuca and some additional areas for investigation, have been modelled to show the overall changes on flood levels and the associated impacts. Benefit cost calculations are completed on all options, which weigh up the capital cost of those works versus the longer-term benefits of reduced flood damage. The draft report is scheduled for release in late 2024.</p> <p>In summary, the outcomes of the EMFS will impact on the Moama West Drainage Strategy and therefore the review will recommence at the completion of the EMFS. This will likely occur during the next Community Strategic Plan (CSP) / Delivery Plan (DP) process.</p> <p>Council's Housing Strategy will also impact on the review.</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 is progressing. Detailed survey of the levees has already been completed, with some localised additional surveys possible as part of the design work.</p> <p>Council is now preparing for the next steps in the project to finalise the design process. The total project cost comprising Commonwealth funding of \$702,631, State funding of \$577,727 and a Council contribution of \$127,272.</p> <p>A signed funding deed with the NSW Reconstruction Authority secures these amounts.</p> <p>The internal Flood Group is actively working on improvements, with the Moulamein flood study review already receiving \$108,428 in funding under the 2023 Floodplain Management Grants. Preparations for the project's delivery are now underway.</p>	
	1.3.1 (c) Investigate and progress stormwater infrastructure upgrades across the region.	
	<p>Council is committed to enhancing stormwater infrastructure across the region 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. • Waugorah Road, Waugorah. • Clark Court, Moama. • Moama Overland Drainage Strategy. • Barham Overland Drainage Strategy (submitted for funding). • Mathoura Model for Urban Stormwater Improvement Conceptualisation (MUSIC) modelling to assess for water treatment. • Various pit upgrades. • Various culvert and roadside drainage upgrades on road reconstruction projects. <p>These works demonstrate our proactive approach in addressing the region's stormwater infrastructure needs, ensuring resilience against future challenges.</p> <p>Furthermore, other than upgrade works, Council also completed 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>Following Integrated Water Cycle Management (IWCM) Strategy completed by Public Works Advisory (PWA):</p> <ul style="list-style-type: none"> • Hydraulic modelling for Moama is complete • Initial investigations of water pressure and infrastructure complete. • Barham rectification works are underway and on target to be online by late 2024. 	
Review and update the Sewer Strategy / Management Plan	1.3.3 Review and update sewer plant and network operations as required. Ongoing investigations	
	<p>Investigation into current sewer plant and network across the Council is complete. Currently in the process of investigating options for future growth and maintenance.</p> <p>Design for augmentation for Barham and Moama Sewer Treatment Plants in progress.</p> <p>Council has received funding through the Safe Secure Water Program for essential upgrades to the Moama Sewer Treatment Plant following recommendations from the Integrated Water Cycle Management Plan.</p> <p>Draft augmentation plans for the Moama water treatment plant for any future black water events are being reviewed by the Department of Climate Change, Energy, the Environment and Water (DCCEEW) for approval.</p> <p>Council has received funding through the Regional Leakage Reduction Program for the installation and establishment of District Metered Areas (DMA) for active leak detection across Council and undertaken preliminary assessment for implementation of DMAs.</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	1.4.1 Development of the Waterfront Strategy <ul style="list-style-type: none"> encompass protection of the riverine environment regeneration and restoration of river frontages including erosion and bank stabilisation works 	
	A new Waterfront Strategy for the Riverina region is under development by Department of Planning, Housing and Infrastructure. (DPHI). Specific waterfront requirements are to be included in the new Development Control Plan (DCP) that has been drafted and will be finalised late 2024.	
Sensitive urban design, green spaces included in developments where appropriate	1.4.2 New subdivisions will incorporate green spaces in their urban design for Council to manage in the future.	
	<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.</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>Landfill risk assessment project is complete and outputs have been included in the 10-Year Waste Capital Program.</p> <p>Transfer Station upgrade designs have been completed for all other sites and have been included in the 10 Year Waste Capital Program. Projects will be prioritised for delivery over the coming years, giving consideration to the risk presented and available funding.</p> <p>The design for the push pit at Moama Waste Management Facility has been updated and is currently being assessed by the Planning Department before being issued for tender and construction in early 2025.</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
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	1.7.2	Adopt an internal program of works within MRC to address micro energy production – for MRC site usage.
	<p>The Azility software system tracks ongoing energy usage.</p> <p>Study completed to identify the optimum sites for behind the meter solar energy generation.</p> <p>Site assessments for solar installations completed.</p> <p>Tariff code adjustments to optimize power costs completed.</p> <p>Upgrade of meters to smart meters to generate more detailed data for better decision making - completed.</p> <p>Grant application submitted for 8 sites. Awaiting decision of granting body.</p> <p>MRC has joined a combined approach to market of two Joint Organisations (JOs) for a Power Purchase Agreement starting Jan 2025. MRC has opted for 100% renewable energy for the large sites agreement.</p> <p>A large 200,000 square metre site owned by Council was proposed to be sold for a solar generation project. However, the terms of the sale required an option period of 2 years. Council decided that it wanted to explore the sale within a shorter time frame and as such declined to enter into the option agreement.</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.	<p>1.8.1 Develop an education program focusing on Council service</p> <ul style="list-style-type: none"> • Sustainability • Rare and Endangered species
	<p>In October 2023 Council began preparation work on an initial Special Rates Variation (SRV) application and community education and engagement program.</p> <p>The SRV was considered necessary to provide additional income to Council to meet the increasing costs and number of services required to meet community needs.</p> <p>Government cost shifting has also contributed to these cost pressures. Council has chosen not to go down this path until the new Council is installed in September 2024. This project was halted at the November 2023 Special Council meeting.</p> <p>Sustainable MRC Project's public launch occurred in the August 2023 edition of Murray Matters. Project is being soft launched due to longevity of project.</p> <p>The Working Towards a Sustainable MRC Project was developed which included a cartoon video explaining the current position of Council, launch and training at the All-staff Training Day held in July 2023 and the launch of a project page on YourSay platform.</p> <p>This Project will become the umbrella project for many of the smaller projects we are working on focusing on social, financial and environmental sustainability.</p>
	<p>1.8.2 Develop an education program focusing on Council service</p> <ul style="list-style-type: none"> - Water efficiency
	<p>Council has developed an early learning program based on water efficiency and the water cycle. These sessions have been well received by students and educational centres.</p> <p>Water leak detection letters are 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'.</p>
	<p>1.8.3 Develop an education program focusing on Council service</p> <ul style="list-style-type: none"> - Sewer systems
	Scheduled to start in Year 4 of the Delivery Program (2025-2026)



Development of schools, early childhood and community education program focusing on sustainability, weeds & invasive species, water, sewer, waste and illegal activities.	1.8.4 Develop an education program focusing on Council service - FOGO, Waste and Recycling	
	Our waste education programs have varied over the year with the assistance of the Petrarus Group now taking education sessions on our behalf at Public School (K-6) settings. 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.	
	1.8.5 Develop an education program focusing on Council service - Illegal activities	
	Our education programs based on compliance activities primarily focus on responsible pet ownership, including facilitating the Responsible Pet Ownership program for Preschools, effective dog management outside of property boundaries, etiquette at dog parks and general areas. Our other main project focuses 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.	
	1.8.6 Develop an education program focusing on Council service - Weeds and biosecurity	
	Our weed education program this year focused on inter-agency training to upskill the NSW National Parks teams relating to invasive weeds and a Boxthorn education programs for community members. Staff also attended the Echuca Moama Discovery Day, many weed manangement issues were a hot topic of conversation with the community members that attended the MRC stand.	
	1.8.7 Develop an education program focusing on Council service - Geospatial	
Scheduled to start in Year 4 of the Delivery Program (2025-2026)		








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 in Barham, Moama and Moulamein. The MRC Mobile Library Service Centre Bus visits Murray Downs, Wakool and Tooleybuc every fortnight and has public access computers for assisted access to online Government services. All visitations are advertised on social media and via flyers.	 
	2.1.2 Investigate subscription-based program for online community directory	
	A community directory will be built as part of a new Live-Work-Invest platform. This directory will provide information about community groups and programs through the Council area. Web developer ASECT Digital have been engaged to build the website and directory. Contracts are currently being signed with a view to commence work in June/July 2024.	

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 4 face-to-face Customer Service Centres and a Mobile Library Customer Service Centre Bus accessible to residents across the region. Our Customer Service Centres provide Council services as well as agency services across various locations.</p> <ul style="list-style-type: none">• Service NSW• BankWAW• Bendigo Bank• 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>For those who prefer or need assistance with online forms, our Customer Service team will assist community members who need support navigating online forms or have any questions about the process.</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>The Customer Service Strategy will include a variety of service options to meet customers needs effectively:</p> <ul style="list-style-type: none"> • For those who prefer online interactions, we will provide digital services that are user-friendly and accessible. • Our customer service team will be available to assist customers over the phone, ensuring they receive timely and personalised support. • We understand that in-person interactions can be crucial, so we will continue to offer face-to-face support at our service centres. <p>Our goal is to offer multiple ways for the community to connect with us, ensuring that they have the flexibility and convenience to choose the method that works best for them.</p> <p>Voice of Customer surveys are undertaken weekly, and satisfaction rates are provided in our monthly reports.</p> <ul style="list-style-type: none"> • The surveys aim to gather your opinions on our services, measure your satisfaction, and identify opportunities for improvement. • We are committed to transparently sharing the results of these surveys with the community. This will help them stay informed about how we are addressing your feedback and making changes based on their input. <p>As part of our commitment to continuously improving our services, we are developing an annual Customer Satisfaction Survey. This survey will be an integral part of our customer service strategy, designed to gather valuable feedback and ensure that we are meeting customer needs effectively.</p> <ul style="list-style-type: none"> • The survey will help us understand customer experiences, identify areas for improvement, and gauge overall satisfaction with our services. • We will conduct this survey once a year to consistently capture insights and track our progress over time. 	

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>Proto Partners have been engaged to assist with the design and development of a Customer Experience Strategy that will address key issues and challenges and provide a clear vision of the direction that Council needs to take and the key initiatives that will support its delivery. This strategy will provide a clear roadmap that reflects the vision of delivering an improved customer experience across all areas of the business and meets the community's needs now and into the future. The Customer Experience Strategy will create alignment within Council, an understanding of what is of most value to MRC customers and improve customer experience, agent experience, efficiencies and performance outcomes.</p> <p>Implementation of a Customer Experience Strategy will create and foster a customer centric culture. The strategy will review our current customer experience and provide an action plan for improvements, measures and clarity on creating a customer centric culture, and will be based on insights from research, metrics and targeted engagement with employees and customers. This will also assist with the development of a Customer Service Charter that will outline our commitment to external customers based on customer expectations and achievable service level agreements as defined in the charter and meet the requirement for the annual Customer Service Survey.</p> <p>Key Elements of the Customer Experience Strategy are understanding customer needs and behaviours through data and feedback, optimising every touchpoint, from all contact points to service delivery / resolution, personalisation to make customers feel valued, emotional engagement, building trust through positive interactions, and design and implementation of user-friendly interfaces, processes, and systems.</p>	
	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. Online training modules allow staff to access and complete the training at their convenience.	

Develop and implement a fully integrated Customer Relationship Management (CRM) process and system.	2.3.3 Development of Customer Relationship Management (CRM) process and system – phone system, knowledge management system.	
	<p>Council is in the process of actively developing a new CRM system in Tech One, which is scheduled to be delivered in the 2025/26 financial year. This advanced system is part of our commitment to improving our service capabilities and enhancing overall customer experience with us.</p> <p>Our team is currently designing and refining the business processes that will support this new system. This involves ensuring that the CRM aligns with our operational needs and improves our ability to serve customers more effectively.</p> <p>Once implemented, the TechOne CRM will offer improved efficiency, better data management and enhanced customer service features which will significantly benefit the community.</p> <p>Council is also in the process of creating a new Knowledge Management System (KMS) on a SharePoint platform.</p> <p>The Knowledge Management System will provide consistent and easy access to important documents, guidelines, and resources. It will help improve efficiency, support informed decision-making and ensure that all team members and community stakeholders have the information they need.</p> <p>The new system will centralise and streamline access to critical information, ensuring that everyone has access to the most accurate and up-to-date resources.</p> <p>We are utilising SharePoint for its capabilities in managing, organising, and sharing knowledge. This platform will allow us to create a comprehensive and user-friendly source of information.</p>	

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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.	
	Development Services continue to enhance and develop streamlined processes along with additional resources with the objective to fast track approvals.	
	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	
	Project to be revisited and re-evaluated.	
Provide sufficient resources to meet statutory delivery timeframes.	2.4.5 Undertake and complete process mapping of planning processes and efficiencies.	
	Currently underway and continually improving.	
	2.4.6 Advocate in relation to regionalisation of NSW Planning Portal	
	Continuing active participation in legislative changes, providing responses and actively advocating.	
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.	
	New checklists for internal and external use with streamlined guides were developed and in use.	
	2.4.8 Increase education and training for locals on use of NSW Planning Portal and other requirements.	
	Department Planning, Housing and Infrastructure (DPHI) have commenced new procedures to update, amend and educate the public on the NSW Planning Portal. Council continues to work with all members of the community to assist with applications and increase awareness of the Portal.	


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 needs and wants from the streetscape</p> <p>2022 saw the appointment of an Advisory Committee that commenced scoping discussions for a detailed Concept Plan.</p> <p>Public consultation continued with a key focus on car parking to ensure supply meets demand. The consultation report presented to Council outlining all feedback received and areas of investigation for future improvement.</p> <p>With the 'fly through' video animation being endorsed by Advisory Committee and Council following the completion of public consultation.</p> <p>2023 a contract was awarded to Spiire Australia Pty Ltd for the detailed design of Meninya Street.</p> <p>During the 2023-2024 period the following actions were undertaken:</p> <ul style="list-style-type: none"> • Geotechnical testing of streetscape, laneways and footpath areas completed (minor service location undertaken to assist with bore-hole placement) • Finalisation of streetscape cross section widths • Car parking, bike path and off-street parking modifications were noted by Council to improve safety for road users. • Major review was undertaken on car parking to improve parking provisions in line with community and business feedback. • Community and business consultation is on-going.









Develop and implement a Corporate Strategy.	2.5.2 Partnering with community and businesses to achieve positive community outcomes	
	<p>The Economic Development and Tourism (EDT) team worked with Campaspe Shire Council and Campaspe Port Enterprise to set up a new Visitor Information Centre (VIC), when the Echuca Moama Tourism run visitor centre closed.</p> <p>The EDT team worked with Campaspe Shire Council, Committee for Echuca Moama, Echuca Moama Accommodation Association, McPherson Media, Winter Blues Committee, Murray River Paddlesteamers and Campaspe Port Enterprise to develop a plan for destination marketing, when EMT announced they would dissolve.</p> <p>The EDT team coordinated a business breakfast with guest speaker Michael Licenblat for Small Business Month in October 2023. Michael spoke to 35 attendees about resilience and high-performing teams.</p> <p>The EDT team is also working with Campaspe Shire Council and local business stakeholders to coordinate the 2024 Campaspe Murray Business Awards (with the dinner to be held October 2024).</p> <p>Council has worked to support various community event organisers and also community members on the development of the River Country Art Trail.</p>	
	2.5.3 Develop a Child Safe Strategy and implement as per NSW legislation.	
	<p>Officers participated in Office of the Children's Guardian (OCG) Supported Assessment Program – where Council's Child Safe Standards were developed.</p> <p>A presentation on the Standards was part of the annual training day held for all employees.</p> <p>Officers also attended the fourth annual Child Safe Forum for Local Government during Child Protection Week.</p>	
	2.5.4 Define Council's internal and external services as well as what Council is and is not responsible for.	
	<p>In 2021, Council undertook an extensive review of all the services that were being provided and those required as per the Local Government legislation. Gaps and overlaps were identified and incorporated into our Accountabilities Framework. This Framework gives a very clear picture of what Council does and who at Council is responsible for each of the services/activities.</p> <p>Also in 2021, as part of the community consultation sessions for the Community Strategic Plan (CSP), Council received 1652 requests/ideas of consideration.</p> <p>Those that couldn't be included/funded Council established a 'Parking Lot' for these items.</p> <p>A Services Booklet was produced outlining all of Council's services, which is attached to the CSP and as a stand-alone resource.</p>	


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.	
	<p>A review of Council's Annual Performance Appraisal System is underway – to ensure that they are consistent, add value and are streamlined across MRC.</p> <p>Focussing on both the what we do (tasks/outputs/performance) and also the how we do it. (values/attitudes and behaviours).</p>	

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 • Mobile library • Increase online and offline event frequency to communicate and drive outcomes • Snap Send Solve • Continue digitisation of externally available services 	
	<p>Over the course of the year, we have looked to integrate and streamline some of our online services.</p> <p>We now have direct information available on our website for bridge lifts and a new interconnector between our YourSay platform and our website as well as beginning a large-scale update of our website.</p> <p>We are now also able to post traffic condition changes to the NSW Live Traffic portal and advertise these as well as bridge lifts and project updates on our Facebook page.</p> <p>We have also seen an increase in use of the Snap Send Solve app and are looking at how we can further integrate this into our systems.</p> <p>We revamped our recruitment options and rolled out banners in our offices showcasing our staff and jobs available. We also attended the Campaspe Youth Day – Echuca, where we focused on careers at Council and what services we do.</p> <p>Our mobile library has also been used to increase our information sharing out into the community, providing an options for those who may not visit any of our service centres.</p> <p>During the Boil Water Advisory period in Jan 2024 – we were asked to investigate an SMS option for direct notification to customers affected. This is ongoing.</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	
		Economic Development and Tourism staff regularly consider how to best provide visitor information, across the Council area.	
	2.6.4	Investigate and implement NSW Planning Portal links to allow better integration with MRC IT systems	
		The integration middleware for the integration of the Planning Portal with the TechOne Enterprise Resource Planning (ERP) system has been purchased. A grant for this purpose has also been secured from the NSW Department of Planning. Integration works have commenced as part of implanting the Property & Rating Compliance module. Some delays are expected as we have discovered that TechOne has not developed all of the integration tools as envisaged.	
	2.6.5	Upgrades to the MRC website to include <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) 	
		Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	2.6.6	Investigate and undertake a business case for creating a Community Directory including <ul style="list-style-type: none"> • housing or 'New to town' concierge service Trades directory 	
		Investigation of a community directory has been completed. A community directory will be built as part of a new Live-Work-Invest platform and will include support for new residents through a new resident kit and relocation information.	
	2.6.7	Service signage at front of MRC buildings (what services are available at each location)	
		Council buildings have signage. In November 2023 new signage was installed at the Mathoura Visitor and Business Centre.	

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 	
	<p>Intranet: MaRCO (MRC intranet) launched and training provided across all depots and departments. Ongoing improvement process in place.</p> <p>My Board on MaRCO now includes M365 provisioning for MS Teams & SharePoint. This will assist MRC manage information sprawl and provide governance around external sharing to reduce data breaches. Staff training provided during December.</p> <p>Records Consolidation: Works continue on M365 to assist in managing creation of MS Teams & SharePoint sites.</p> <p>Support processes: Jira (software for issue and project tracking) implemented to managed multiple support processes.</p> <p>Network Upgrades: Completed. Actions from the review to be integrated with security upgrades into a single schedule of works.</p>	


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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.	<p>2.8.1 Review and update Councils Community Engagement Framework.</p> <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).
	<p>Community Strategic Plan (CSP) and Delivery Program</p> <p>Amendments to the Delivery Program (DP) for the 2023-2024 financial year were submitted for review at the October 2023 Council meeting.</p> <p>DP implementation reported monthly via Monthly Operational Report (MOR) from each of the Business Unit Managers and published in the Business Papers.</p> <p>Community Engagement Strategy and Policy revised and adopted by Council in April 2023.</p> <p>Ongoing development of options to increase engagement being investigated.</p> <p>Council Meetings</p> <p>Meetings were held in Moama, Mathoura (July 2023 and May 2024), Barham (February 2024) and Moulamein (November 2023) throughout the year.</p> <p>Council Committees</p> <p>Manager of Local Connections regularly attends Committee meetings and communicates with Council Committees to assist with any issues, or queries.</p> <p>Evaluation of the purpose of all committees is underway in consultation with the committees.</p> <p>Draft instruments of delegation have been developed and are ready for use -</p> <ul style="list-style-type: none"> The instruments of delegation will provide clarity around responsibilities for Committees and Council. Provide knowledge to Committees about the functions they are legally able to undertake pursuant to the Local Government Act. Regular User Group Agreements will ensure all User Groups are aware of their limitations and responsibilities in regard to the facility they use/hire. <p>A suite of meeting templates with instructions have been developed.</p> <p>An administration timeline has been drawn up – this document will outline committees and Council's obligations and ensure all administration tasks are completed consistently.</p>




Increased interaction with Communities.	<p>2.8.2 Provide additional information to community relating to grant opportunities for community driven projects (eg Goodnight Wetlands)</p>	
	<p>Grant opportunities are communicated to community groups via direct contact and also via the community email newsletters, sent each month.</p> <p>Newsletters were sent to our business and general databases to promote:</p> <ul style="list-style-type: none"> • Small Business Month • Australia Day Awards • Christmas/New Year closures, Christmas in River Country, Employment Lands Strategy (ELS), Food Organics and Garden Organics (FOGO) for business • Small business cyber security • Strive 4 Sustainability Scorecard for eligible NSW visitor economy businesses • Country University Centre Initiative • Active & Creative Kids voucher program • Australia Day • International Women's Day Picnic • How to become a Creative Kids provider • Access & Inclusion and River Country Art Trail Advisory Committee – EOI sought • Campaspe Shire Workshop • Echuca/Moama Discovery Day • Rural Recovery Workshop • Feast Forest Farm Barham event • Campaspe Library Discovery Day • River Country Art Trail survey • Launch of Moama Lights 2024 • Youth Week activities – Barham & Mathoura • Promotion of EMT Instagram Workshop for local business owners • Become a Councillor workshop • Campaspe Murray Business Awards • Webinars and Surveys • SafeYARN training promo • On-going • Open and upcoming grant opportunities • Local events and workshops • Trending business topics <p>Council Officers met with individual businesses to assist with submitting grant applications, developing business plans and potential local partnerships.</p> <p>Council is currently developing a 'Collaborative Communities – Your Ideas into Action Kit' This kit is designed to help individuals in the community transform their ideas into actionable projects.</p> <p>It provides a step-by-step guide to navigate the planning process, offers advice on engaging others, includes links to potential funding sources and form to engage Council to integrate into Council's Project Management Framework. The kit emphasizes the importance of collaboration with both the community and Council to ensure a project's sustainability, effectively addresses local issues and an alignment with Council, local, State or Federal Strategies. It is planned to be rolled out in July 2024.</p>	


Increased interaction with Communities.	2.8.3 Further develop partnerships with local community groups to implement community driven projects
	<p>Council Officers engaged/worked with the following:</p> <ul style="list-style-type: none"> • Barham Water Tower Art Committee. • Wakool Progress Association • Caldwell Hall Committee • Tooleybuc Harvest Festival • Mathoura Speed Shear Committee • Barham community members about the Arts and Culture Strategy. • River Country Art Trail Steering Committee • Tooleybuc Harvest Festival Committee • Barham Consolidated Executive Committee • Murray Connect • Moulamein Heritage Village • Barham Art Gallery • Backroads Trail • Volvo Car Clubs National Rally • Barham Lions Club • Manangatang/Tooleybuc Football Netball Club • Western Murray Land Improvement Group <p>Liaison with Campaspe Shire Council to discuss potential opportunities for collaboration between the two Councils in the Grants/Projects space - discussions will continue on a regular basis.</p> 

Increased interaction with Communities.	2.8.4 Increased interaction with Communities.	
	<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>Instruments of Delegation (Management Agreements) are currently being negotiated with Recreation Reserve Committees, Moama Lions Community Village & Mathoura Retirement Village.</p> <p>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, the Manager Local Connections (MLC) and Committees.</p> <p>Community Recovery Officer (CRO), funded by NSW Reconstruction Authority has been appointed and has commenced mapping services that support community members during and after a natural disaster. CRO is attending Section 355 (Committees of Council) meetings with MLC to begin the process of community engagement before moving out into the wider community.</p> <p>CRO Deliverable 1 – Establish and/or expand operation of Community Recovery Networks</p> <p>-Develop a map of community services that provide recovery support to people affected by floods in the LGA.</p> <p>-Engage with community meetings, AGMs and community network meetings to build connections</p> <p>-Engage with current CROs from Campaspe Shire Council and other NSW flood affected LGAs.</p> <p>-Facilitate a number of CRO meet and greet and information gathering sessions throughout the LGA.</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	
	<p>Council's Community Engagement Policy and Strategy were reviewed and updated during this year.</p> <p>Community Engagement Plans and Communication Plans are embedded into Council's Project Management Framework.</p> <p>Although further training is required, the templates are available for use by Project Managers.</p>	

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	
	<p>Ongoing discussions have been held internally to look at the requirements of the toolkit and formats of tools to support staff to implement. Discussion and template development are ongoing and are created as the need arises.</p> <ul style="list-style-type: none"> ▶ Bridge Lift template – change of public notification process to ensure no private information released to public. ▶ Road works or Road based emergency notifications template ▶ Water planned works template ▶ Emergency Water outage template ▶ Sewer works template ▶ Recruitment Pull up banners template for display ▶ MRC Internal Engagement Activities Logistics and Equipment Plan Template 	

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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>CT Management Group completed the needs and demands assessment of all sports and recreational assets at Murray River Council between 2021 and 2023.</p> <p>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 sits beneath the overall Parks and Open Space Strategy 2024-2034. Both the strategy and operational plan were adopted formally by Council in July 2024.</p>	
		
	3.1.2	Investigate and plan for development of various boat ramps across the region.
	<p>Existing boat ramp assets were assessed during the CT Management needs and demands assessments for general condition and future maintenance requirements. The October 2022 floods severely impacted on many of the river assets, some of which were impacted from the event through silting and erosion.</p> <p>Further asset assessments were completed post flood in early 2023 and maintenance works were completed as required. Most severely impacted was the Tooleybuc Boat Ramp due to shifting silt in the river bed depositing at the toe of the ramp which has reduced access to the river stream during low levels. The issue was referred to Transport NSW for rectification.</p> <p>All other ramp assets are continually being assessed during low water levels by visual inspection to determine future maintenance requirements.</p> <p>Development of the Murray Downs foreshore boat ramp has commenced and is currently ongoing in the construction phase with the project expected to be completed in October 2024. Funded through the NSW Better Boating Program the project will require future funding to complete the access roads and formal carparking areas.</p>	
		

Outcomes of the Asset and service delivery review to be planned for and prioritised.	3.1.3	Ongoing monitoring and management of sports grounds across the region.	
		All sportsgrounds currently maintained in accordance with service delivery schedules and applicable adopted master plans. Sportsgrounds and facilities managed in consultation with user groups and relevant Section 355 Committees of Management.	
	3.1.4	Investigate and develop business cases and feasibility studies for outdoor exercise stations across the region	
		Scheduled to start in Year 4 of the Delivery Program (2025-2026)	
	3.1.5	Investigate and develop business cases for change of ownership of Moulamein swimming pool and associated facilities	
		Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	3.1.6	Ongoing monitoring and management of Moama and Mathoura outdoor swimming pools and associated facilities	
		Tender awarded to Belgravia Leisure at the September 2023 Council meeting for management of Moama & Mathoura outdoor pools for two years under contract. End of season report received for season 2023/24. Usage figures show increased patronage during the season.	
	3.1.7	Investigate and plan for development and upgrades of Skate Parks across the region.	
		Project not yet commenced awaiting adoption of final Parks and Open Space Strategy in July 2024. Further investigation of current and future assets to commence in early 2025.	

Outcomes of the Asset and service delivery review to be planned for and prioritised.	3.1.8 Ongoing monitoring and management of existing sports and recreation buildings.	
	<p>All sports & recreation buildings currently maintained in accordance with service delivery schedules and applicable adopted master plans. Facilities managed in consultation with user groups and relevant Section 355 Committees of Management.</p> <p>Current review of Section 355 committees' delegations will further assist management.</p> <p>User agreements to be developed and applied across all Reserves.</p> <p>Multiple major projects completed in the sport and recreational reserves including the following:</p> <p>LED Lighting upgrades Moulamein South football ground and netball courts, Tooleybuc football ground and netball courts, Mathoura football ground and netball courts, Bunnaloo tennis courts, Barham football and netball courts and Koraleigh tennis courts.</p> <p>Female Change Facility – Jack Eddy: Construction of new facility for female sporting teams including change rooms and bathrooms for two women's teams and two umpires.</p>	
	3.1.9 Undertake Master Planning for new sport and recreation buildings and grounds across the region.	
	<p>Project currently ongoing subject to approved budgets 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>	
	3.1.10 Undertake feasibility study for development of BMX / Mountain / Motor bike / Pump tracks across the region.	
	Project not yet commenced, the feasibility study will commence based on actual demand for these types of services and future budgeting.	


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>	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>Asset review completed by CT Management Group (CTMG). Maintenance and renewal plans being finalised and split into separate documents. Currently in the planning phase. Financial Year 2023-2024 (FY24) capital works and maintenance budget for Councils buildings derived from the CTMG 10-year maintenance and renewal plan.</p> <p>The following capital works were completed in FY24:</p> <ul style="list-style-type: none">▶ Refurbishment of Goodnight Hall / Recreation Reserve Toilet block – aging asset.▶ Noorong Hall - Replace entire hardstand with new concrete. Installation of new flooring.▶ Mathoura Hall – Leak detection and associated drainage improvement to combat rising damp issue at the rear of the building. New concrete path install at the rear of the building as well	
	<p>The following capital works were deferred to FY25</p> <ul style="list-style-type: none">▶ Refurbishment of Mathoura Memorial Park Toilet Block – aging asset. Includes update of fixtures and fittings, replacement of defective components, render and painting.▶ Wakool Hall - Kitchen fit out is deteriorating in both the main area and the tea room. 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.	

3.3 Disability Action Plan for Open Spaces / Disability Inclusion Action Plan		
Action	Result	
<p>Develop and implement a disability action plan for open spaces including a disability inclusion action plan.</p>	3.3.1 Disability Inclusion Plan developed and embedded into Council's day-to- day operations and design programs.	
	<p>Officers investigating Linkages and Capacity Building Program to align actions from the DIAP. Funding would assist with the implementation of actions across MRC.</p> <p>Discussions with All Abilities in regard to sporting day initiatives.</p> <p>Formation of external community access and inclusion advisory committee emphasising commitment to fostering inclusivity and accessibility within our community.</p> <p>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.</p>	


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	
	Minimal strategic work has been completed on this to date.	
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.	
	<p>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 and subdivisions in accordance with the Essential Energy Section 45 notice, ensuring that all new installations meet modern standards.</p> <p>Notably, the Sports Field Lighting Upgrade project has been completed, with LED lighting now in place at facilities in Barham, Bunnaloo, Mathoura, Moulamein and Tooleybuc. The project was successfully funded and the acquittal process is complete.</p> <p>In addition, upgrades for some parks and reserves are still in progress, with completion anticipated in the near future. Consistent with the Parks and Open Space Strategy, all updated lighting will be either LED or solar, reinforcing our commitment to sustainable infrastructure improvements.</p>	
3.6 CCTV Strategy		
Action	Result	
Develop and implement a CCTV strategy for all townships.	3.6.1 Develop CCTV strategy.	
	Buildings & Facilities team have been assigned the task of developing the CCTV Strategy.	
	Estimated completion by end June 2025.	
	3.6.2 Begin installation and management of CCTV devices as identified in the strategy	
	Some CCTV installations have already been made and will be reviewed as part of the strategy development. Current focus is to ensure all existing CCTV sites have stable communications and performance as a number of sites have been experiencing prolonged drop-outs.	

Goal 2 – Enable development of sustainable liveable communities

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.
	Final copy uploaded to Council's website in February 2024.	
	3.7.2	Review and develop the Local Environment Plan.
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	

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
	Stage Five, of the Botanic Garden Concept Plans have seen extensive works completed with available budget.	
	Council will continue to maintain and monitor all completed stages of the gardens as they grow and develop. Further to Council will continue to liaise with and support the volunteers on all operational matters.	
	2023-2024 capital works in Stage 5 included:	
	<ul style="list-style-type: none"> ▶ Installation of new shelter on the viewing mound ▶ Replanting of garden beds ▶ Vermin fencing ▶ Mulching ▶ Installation of furniture. 	
	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.	
	All completed stages will be maintained in accordance with the Parks Operational Service Delivery Plan.	



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 continuous 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.	
	Council has commenced the preparation of a Murray Downs Master Plan and a Mathoura & Moulamein Main Street Rejuvenation Plan. All of these plans are expected to be finalised in 2025.	
	3.10.2 Meninya Street Moama is the priority for MRC	
	<p>Meninya Street Precinct Project is progressing through the detailed design process with planned completion at the end of 2024.</p> <p>Spiire Australian Pty Ltd was engaged in 2023 to commence the detailed design of the streetscape and has progressed through critical stages of:</p> <ul style="list-style-type: none"> ► Site investigation ► Feature survey ► Geotechnical investigation ► GPR service location ► Functional layout plan development. <p>Outstanding works at this stage, from the project contract are the physical service location, detailed vertical and horizontal design as well as electrical design.</p>	

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 with consultant Louise Collins to develop Council's new Development Control Plan (DCP) for the whole Council area. The framework/outline for the DCP is underway with a draft expected in late 2024.
	3.11.2	Review and develop a new Local Environment Plan
		Scheduled to start in Year 3 of the Delivery Program (2024-2025)



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 Councils cemeteries.
		CT Management undertook a detailed needs and demand assessment which will be further investigated in the upcoming CSP. As part of the Parks and Open Space review, a service level was agreed upon for day-to-day management.









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.
		CT Management Group completed the needs and demands assessment of all Sports and Recreational Assets at Murray River Council 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, 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>Concept design completed by Thompson Hay Landscape Architects. Boat ramp stage has been designed and is currently under construction. Riverwalk path has been completed.</p> <p>Stage 2 Carpark and entry road awaiting funding approval through Boating Now.</p> <p>Boat ramp construction works scheduled for completion in spring 2024.</p>	
	3.13.3 Feasibility and demand investigated for Teenage hangout spaces across the region	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	3.13.4 Ongoing installation of drinking water fountains across the region	
	<p>Project completed in accordance with the 2023-2024 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>Council and the consultant at the time mutually cancelled the contract, due to the Department Planning, Housing and Infrastructure (DPHI) preparing their own riverfront guidelines.</p> <p>The work is still valid and was completed to draft stage to ensure most of the data and content was kept for future reference especially for Barham (as Barham was the pilot area). There are limited areas for riverfront access and Council needed to wait for the Echuca Moama Flood Study to be completed to see the impacts of flooding. Murray Downs boat ramp, however, is a new access point to the river which is due for completion in October for the first stage and the second stage to follow soon after. Plans of Management has been drafted and getting final Native Title checks before going out for public exhibition which may provide increased public access to the Moama Wharf area and the Moama Beach.</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>	3.13.6 Masterplans to include Township Beautification Projects.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	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 by CT Management 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 scoped and completed as an action of the Buildings Strategy.</p> <p>Public Amenities consultation and Strategy to be completed in 2024-2025 operational year.</p>	
	3.13.8 Ongoing feasibility assessments for new and existing picnic areas.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	3.13.9 Smarty benches (USB charge stations, power points, wifi hot spots) - Consideration in future design and grant opportunities	
	<p>Project commenced and ongoing.</p> <p>Inclusion of these items is currently being considered and assessed in all open space planning and design concepts.</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>Project commenced and ongoing.</p> <p>CT Management consultants have reviewed asset conditions and assessed current service standards. Councillor workshops undertaken and 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 Hutchinson Park Services to ensure compliance to relevant Australian Standards and insurance requirements.</p> <p>Service levels included in the Parks Operational Service Delivery Plan.</p> <p>Playground Strategy to be updated as an action from the recently completed Parks and Open Space Strategy 2024/25 operational 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>	3.13.11 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 LGA to replace old assets in accordance with inclusions list itemised in the Parks and Open Space Strategy.</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.</p> <p>No external funding received during 2023-2024 Financial Year.</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.</p>	
	3.13.14 Investigate and develop feasibility studies for retaining walls around the region.	
	<p>Several projects scheduled for design, maintenance and upgrades including Riverside Caravan Park and Picnic Point Caravan Park retaining walls.</p> <p>2022 floods have significantly impacted on riverside infrastructure. Project ongoing in accordance with budget and grant funding.</p> <p>Picnic Point Caravan Park wall was repaired, works were funded externally using flood recovery CAT D funding. Picnic Point Caravan Park retaining wall upgrades have continued.</p> <p>Recent survey works have been completed at the site for the future design of the wall extension downstream to the Gulpa Creek.</p> <p>Overall project ongoing with available budget.</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 and Council's Compliance Officers recommendations.	
	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.	
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.	
	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.	
	Project commenced and ongoing. Superintendent Parks & Biosecurity currently developing the Urban Weed Management Plan for adoption by Council. Draft completed and awaiting internal review prior to public display and consultation.	
	3.16.2 Weed Management Priorities are communicated annually with the community.	
	2023-2024 Weed Action Plans (WAP) allocations and targets identified and approved by Murray Local Land Services (MLLS) and NSW Department of Primary Industry (NSWDPI). Stakeholder and landowner engagement and education included in the WAP. Monthly Biosecurity Information System (BIS) reports submitted to NSW DPI on time. The WAP program now entering the 5 th year of the current project cycle.	
	3.16.3 A reduction of priority weeds reducing over time.	
	GIS mapping and reporting of priority weeds ongoing. Current mapping and records indicate a reduction in new incursions of priority weeds within the LGA.	 


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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	
	<p>Council has commenced a review of all signs within the Murray River Council area. All old signage referring to the pre-merge identities will be systematic replaced/upgraded to Murray River Council signage in line with Council's adopted templates.</p> <p>Internal signage at Council operational sites have been reviewed by the Work Health and Safety (WHS) officer for conformance to legislative requirements.</p> <p>Project to review and upgrade tourism signage is in progress by Economic Development team.</p>	
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	
	<p>Due to the completion of the Youth Engagement Program, there is no Youth Forum.</p> <p>Murray River Council however still run a successful, well patroned Youth Group in Moulamein on a weekly basis.</p>	
	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>Economic Development and Tourism team met with and worked with many committees and community groups during the 2023-2024 period.</p> <p>Since the appointment, the Community Recovery Officer (CRO) has made significant progress in understanding the diverse needs of various community groups. This has highlighted the necessity for developing bespoke community recovery and resilience plans. The CRO has established strong relationships with smaller communities within the LGA, fostering their connection with Council, recognizing their resilience and focusing on strategies to further enhance their recovery and resilience.</p> <p>The community was engaged in various ways, to contribute to development of Council's Arts and Culture Plan.</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, 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 the following meetings:</p> <ul style="list-style-type: none"> ▶ Local Health Advisory Committee (LHAC) ▶ Campaspe Murray Mental Health Network ▶ Loddon Mallee Public Health Unit (LMPHU) ▶ Buloke, Gannawarra & Campaspe Stakeholder Huddle ▶ Deniliquin Mental Health Awareness Group ▶ Murrumbidgee Health Network (Bi-monthly) 	



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>Our YHub group in Moulamein runs each Friday afternoon/ evening providing social participation for youth in this area. School Holiday outings, are also provided if we have capacity to do so.</p> <p>Youth Week Programs are also offered in varied locations, depending on funding allocation.</p> <p>As a result of receiving funding for Youth Week 2024, we held two Skateboarding workshops, in Barham and Mathoura in April 2024.</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	
	As outlined in item 5.7.1, the appointment of the Community Recovery Officer (CRO) has made significant progress in understanding the diverse needs of various community groups. This has highlighted the necessity for developing bespoke community recovery and resilience plans.	
	The mobile library service centre bus visits Murray Downs, Wakool and Tooleybuc every fortnight and has public access computers for assisted access to online Government Services.	
	The Service NSW Mobile Customer Service Centre visits Tooleybuc once a quarter.	
	4.4.3 Advocate for the implementation of an after-school care program for Mathoura	
	Audit of current care programs before, during and after school currently underway.	

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.	
	Council attended an information session with Reconciliation NSW in November, to gain a better understanding of best practice in developing a Reconciliation Action Plan (RAP).	
	4.5.2 Ongoing support and advocacy for local indigenous sites and development of programs.	
	Council met with Yorta Yorta Nation representatives to discuss plans for the Dharnya Centre redevelopment in the Barmah National Park.	
	Council met with a representative of the Barapa Barapa people to discuss opportunities to partner to better represent their culture within Barham and surrounds.	





Collaborative agreements with local indigenous nations developed	4.5.3	Develop and implement a Council Reconciliation Plan that increases indigenous recognition through Council practices	
		Scheduled to start in Year 4 of the Delivery Program (2025-2026) Staff have attended an information session with Reconciliation NSW, to gain a better understanding of best practice in developing a Reconciliation Action Plan (RAP).	
	4.5.4	Work with Aboriginal artists, musicians, storytellers, poets etc to assist with planning for and execution of events within Council's LGA	
		A local aboriginal artist was engaged to participate in the 2024 Moama Lights event. Discussions were held with a local aboriginal artist to consider inclusion in further creative development of Council's River Country branding.	
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 Year 4 of the Delivery Program (2025-2026)	
	4.6.2	Continue to celebrate our regional history	
		Council continued to work with the Museum Advisor Service (MAS) for Murray River Council, in conjunction with Museums and Galleries NSW, to support our local museums to grow and prosper. The Museum Advisor undertook site visits to the following: <ul style="list-style-type: none"> ▸ Friends of Old Moama ▸ The Border Flywheelers Museum ▸ Moulamein Heritage Village ▸ Moulamein Old Courthouse ▸ Chanter Estate Military Museum ▸ Good Vibrations Motorcycle Museum Mathoura Advisor continues to work with the four community groups on strategic planning and implementation. The Economic Development Team supported the Moulamein Heritage Village to seek development approval to host ongoing events at the facility. Council engaged with Friends of Old Moama, Moulamein Development Inc and Barham Consolidated to obtain feedback on existing interpretive signage and the creation of new signage. Council had discussions with community members who wished to relocate the St James Church Bell Tower in Moama, (which has historical significance) following the sale of the Church. However, the bell was stolen and this did not proceed.	

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>Regional Development Australia (RDA) Riverina and RDA Murray deliver a joint project called Country Change aimed at attracting new residents to the region.</p> <p>The RDA's received funding to deliver this project and therefore Murray River Council is a member LGA at no cost. Staff have been working with RDA Murray to provide content for inclusion in their activities to help promote the Murray River Council area as an attractive place to relocate.</p> 
	4.7.2 Actively recruit for specific roles within Council to service community demands and requirements.
	<p>Murray River Council is committed to actively recruiting for key roles within our organisation, to effectively meet community demands and requirements. This Key Performance Indicator (KPI) is critical to ensuring that our Council remains responsive, efficient and capable of delivering high-quality services to our community. The following strategic actions outline our approach to achieving this goal:</p> <p>Targeted Recruitment Campaigns:</p> <p>MRC will implement targeted recruitment campaigns to attract candidates with the specific skills and experience necessary for high-demand roles. This includes a thorough review of job descriptions and titles to ensure they are aligned with industry standards and appeal to the right candidates. Our recruitment efforts will be supported by a combination of traditional and digital advertising mediums, including national newspapers, online job boards and industry-specific platforms.</p> <p>Strategic Use of External Consultants:</p> <p>Recognising the challenges posed by national shortages in certain professions, particularly in the Planning and Development Services area, MRC will engage external consultants where necessary. This approach will allow us to fill critical roles with highly qualified professionals on a short-term basis while continuing to seek permanent staff for long-term stability.</p> <p>Innovative Recruitment Initiatives:</p> <p>To attract top talent from across Australia, MRC will offer innovative recruitment incentives such as the "try before you buy" initiative. This program allows potential candidates to work with us for a trial period, with all associated costs covered by the Council. By providing a low-risk opportunity for candidates to experience life and work in our community, we aim to attract a broader pool of applicants.</p> <p>Continued over page...</p> 




<p>To attract quality staff to service community demands.</p>	<p>Internal Restructuring for Enhanced Recruitment:</p> <p>MRC has completed a strategic realignment within its Development Services directorate. This restructure will optimise the allocation of workloads, creating roles that are more attractive to potential candidates. By aligning job functions more closely with skill sets, we aim to improve the recruitment process and fill critical positions more efficiently.</p> <p>Advocacy and Collaboration:</p> <p>MRC will continue to advocate for national and state-level reviews of workforce availability, particularly in the Planning sector. By collaborating with other Councils and Government bodies, we aim to influence broader policy changes that will support our recruitment efforts.</p> <p>Continuous Improvement and Monitoring:</p> <p>We will regularly assess the effectiveness of our recruitment strategies, adjusting as needed to respond to market conditions and community needs. Regular reporting on recruitment progress will ensure transparency and accountability in achieving this KPI.</p> <p>Comprehensive Employer Branding Campaign:</p> <p>MRC has commenced the development of a comprehensive employer branding campaign that highlights MRC's values, community impact, work-life balance and career development opportunities. This campaign should include testimonials from current employees, success stories and the unique benefits of working with MRC. This will result in a strong employer brand and will attract high-quality candidates for all positions by showcasing MRC as a great place to work, thereby increasing the pool of applicants across the board.</p> <p>Strategic Partnerships with Educational Institutions:</p> <p>MRC will continue to work to strengthen partnerships with local universities, TAFEs and vocational schools to create a pipeline of future talent. This will include, where possible, offering traineeships, work placements and apprenticeships specifically designed to transition students into full-time roles within MRC. Promoting these educational pathways will not only develop a pool of qualified candidates but also position MRC as a forward-thinking employer invested in nurturing the next generation of professionals.</p> <p>Establish Partnerships with Indigenous Employment Services:</p> <p>MRC are investigating partnerships with Indigenous employment services, vocational training centres and educational institutions to create pathways into MRC. These partnerships will include internships, traineeships, apprenticeships, and direct employment opportunities. These partnerships will create a pipeline of Indigenous talent, ensuring a steady flow of candidates who are well-prepared to take on roles within MRC. Through these focused strategies, Murray River Council is confident in its ability to actively recruit for specific roles, thereby enhancing our capacity to meet the evolving demands of our community and maintain the high standard of services that our residents expect. Economic Development staff participated in a Community Connection Forum targeting strategies to attract and retain workforce. MRC will participate in the working group, established to benefit the Murray River and Campaspe regions. Council has developed a Workforce Attraction Plan and its implementation is underway. A New Resident Kit has been created to provide new residents and existing community members with detailed information on the available services across the LGA. Development of a new Live, Work Invest website is also underway.</p>	
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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	
	New pull up recruitment banners located at Mathoura Visitor & Business Centre (MVBC), Moama office, Moulamein Business Centre (MBC), Barham office and the Barham Hub.	
	4.8.2 Developing future leaders' program – Emerging leaders certificate (internal program as well as looking at cadet, work, trainee, school, apprenticeships etc)	
	Partnership with MEGT has been completed to manage our apprenticeship & traineeships. 2024 has seen the commencement of 2 x school based apprenticeships – 1 x Moulamein and 1x Mathoura. Professional Development – Emerging Leaders Program commenced in May and completed in August 2024 Development of a Learning and Development Framework for all employees is underway. Development of Ascending Managers Program to launch in early 2025.	
	4.8.3 Ongoing development and use of skilled locals within S355 committees	
	Council's Section 355 Committees are being resourced and skilled to deliver on their responsibilities.	
	4.8.4 Expand skills already exiting in the community that are under utilised by existing businesses and exploit.	
	Regularly attends Committee meetings to support members.	


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>Council worked with Spark Strategy and the community to develop an Arts and Culture Strategy and Action Plan.</p> <p>The Strategy established a clear focus for Council and identified where its role could create the most positive social and collective impact. Development of the strategy was informed by research, evidence, and most importantly, through consultation with the community and organisations that partnered with MRC.</p> <p>Between September and October 2023, Spark and MRC undertook a range of activities to gather data and insights that helped MRC understand the challenges and opportunities that underpinned the strategy.</p> <p>People were engaged from Mathoura, Moama (& Echuca), Barham (& Koondrook), Wakool, Moulamein and Tooleybuc.</p> <p>The Strategy was adopted in June and opportunities are being explored ongoing to deliver the actions within the Arts and Culture Strategy.</p> <p>Staff have had multiple meetings with the Bridge Arts Committee regarding a public art project, for which they are seeking Council support.</p> <p>Staff worked with local schools to include student artworks in the 2024 Moama Lights event.</p>	
	4.9.2 Arts and Crafts Festival – various locations across Council	
	<p>Scheduled to start in Year 3 of the Delivery Program</p> <p>Interest from the community has not been forthcoming.</p> <p>New arts and cultural events are considered as part of the implementation of both the Arts and Culture Strategy and the Economic Development and Tourism Strategy.</p>	
	4.9.3 Actively advocate for murals to be completed at various locations across Council	
	<p>Scheduled to start in Year 4 of the Delivery Program</p> <p>Staff are seeking grant funding opportunities on an ongoing, basis to undertake public art projects across the LGA.</p> <p>Staff are supporting Bridge Art Project Committee in their efforts to progress a mural project under the Moama rail bridge.</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 was successful in obtaining a grant of \$1,747,431 under the Regional Tourism Activation Fund, to deliver the River Country Art Trail.</p> <p>Consultancy firm, FORM Build were engaged to deliver the River Country Art Trail project.</p> <p>The project originally proposed including murals in Barham, Caldwell, Bunnaloo, Mathoura, Moulamein, Wakool and Tooleybuc.</p> <p>FORM undertook site visits and provided a key finding report for each site along with a project timeline.</p> <p>Due to issues identified with the Tooleybuc water tower and access to the Bunnaloo and Caldwell silos, these three sites were no longer able to be included in the project. Council sought approval from the funding body for a variation to the project scope to enable the project to proceed. The change included adding in a mural on the Moama water tower and a sculpture to be located in Mensforth Park, Tooleybuc.</p> <p>Community steering committees were formed and the community were invited to provide input into the themes they wanted to see reflected in the artworks.</p> <p>Artists submitted 177 EOI's and from these 3 selected artists were invited to submit a more detailed proposal. These were placed on public display seeking community feedback.</p> <p>The project is on time and on budget.</p>	
	4.9.5 Advocate for the Moama Bridge Arts Precinct – undertaken as part of the Meninya Street redevelopment project.	
	<p>The Bridge Arts Project received a \$4.95M grant from the NSW Government to design and construct an art gallery, including two community art spaces, a cafe with open deck and a gift shop. The project design is underway.</p> <p>Staff have been working with the Bridge Arts Committee regarding a mural project, for which they are seeking Council support.</p>	
	4.9.6 Support Community Art groups including performing arts, exhibitions, displays, art classes and tuition	
	<p>Council supported community art groups wherever possible, including support to seek funding, promotion of various events and activities, inclusion in various tourism promotional activities, and also connections with South-West Arts.</p> <p>Council staff worked with South-West Arts to deliver a NAIDOC Week program in local schools.</p>	





4.10 Regional Events		
Action	Result	
Develop a Regional Events Strategy	4.10.1 Regional Events Strategy developed and implemented.	
	Scheduled to start in Year 3 of the Delivery Program	
	The Economic Development and Tourism (EDT) team remains heavily engaged in supporting, attracting and delivering events across our region. The team's efforts work to effectively serve our community's needs.	
	4.10.2 Partner with various groups and Government Departments to bring events to regional locations across Council	
	Staff coordinated the 2023 Moama Lights and Moama Ice Skating event. The event began very successfully, however had to be cancelled early, due to the event site being inundated with water, due to the Murray River experiencing a high-water event.	
	Staff met with two potential event organisers during August and September, with discussions ongoing.	
	During March Council delivered an event in Barham for International Women's Day (IWD) 2024 with guest speakers and lunch in Riverside Park.	
	Staff worked with partners to consider potential skills development and career pathway events across the LGA.	
Throughout the year, staff supported the running and promotion of various events, as well as holding discussions with event organisers regarding the potential to bring events to MRC.		
Staff also provide advice and support to event organisers to navigate Council's event approval process.		
4.10.3 Create ongoing opportunities for schools, community groups and businesses to develop events within the local community		
Council staff worked with South-West Arts to deliver a NAIDOC Week program in local schools.		
Throughout the year, staff supported the running and promotion of various events, as well as holding discussions with event organisers regarding the potential to bring new events to MRC.		
Staff also provide advice and support to event organisers to navigate Council's event approval process.		





Develop a Regional Events Strategy	4.10.4 Continue to support Community Markets – expand to new locations, live music, food trucks etc	
	June 2023 saw the appointment of a new Moama Market operator, with the first market for the new operator held successfully on 30 July. Staff work with the market operator as required to promote and assist in the smooth delivery of regular events.	
	4.10.5 Community led 'indigenous language' classes for interested local community members	
	Scheduled to start in Year 4 of the Delivery Program (2025-2026)	

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	
	Social Health and Wellbeing Strategy 2017 under review.	
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. Department of Health grant agreement updated and extended to 30 June 2027. Transport for NSW grant funding extended to 30 June 2025, following this will be a two (2) year contract ending 30 June 2027.	

Health Services	4.11.3 Advocate for better promotion of mental health services at various locations across Council	
	Active member of the Campaspe Murray Mental Health Network. Staff attend the Campaspe Family Violence Action Group, the Edward Murray Community Network, Deniliquin Mental Health Awareness Group and the Murrumbidgee Health Network meetings. Supported the Mental Health Month Expo held in Echuca on 19 October 2023.	
	4.11.4 Advocate for Garden of Hope Mental Health Project	
	Although not specifically for the Garden of Hope Mental Health Project, Council attends local mental health meetings and forums.	
	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	
	Staff participate in the following: <ul style="list-style-type: none"> ▶ Local Health Advisory Committee (LHAC); ▶ Campaspe Murray Mental Health Network; ▶ Campaspe Family Violence Action Group; ▶ Edward and Murray Community Network ▶ Loddon Mallee Public Health Unit (LMPHU); ▶ Buloke, Gannawarra & Campaspe Stakeholder Huddle; ▶ Deniliquin Mental Health Awareness Group; and ▶ Murrumbidgee Health Network. Manager Community Services submitted EOI to participate in Murrumbidgee Aged Care Consortium.	
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	
	Working collaboratively with Moama Lions Community Village committee and Mathoura Retirement Village committee. Guidance and support obtained through Aged & Community Care Providers Association (ACCPA). Consideration will now be given to future models of management. Working with Southern Cross Care with the view to reinstate an aged care model in Moama.	
Community Health	4.11.7 Develop a program to recognise and address loneliness across the Council region.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	

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	
	Community Services promote Mental Health and Youth Mental Health courses that are being offered in our local areas. Community Services also have a staff members trained as a Wellbeing Officer.	
	4.12.2 Advocate for increased access to government services in smaller communities across Council - i.e. Service NSW, Services Australia	
	Response received from Service NSW who declined to include Service NSW accessibility within the Mobile Library Service Centre due to already having 3 service centres in LGA.	
	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.	
	Various service providers and community groups came together to exhibit their services at the inaugural Mental Health Month expo, held at Hopwood Gardens in Echuca in October 2023. The expo was organised by the Campaspe Murray Mental Health and Wellbeing Network, of which Council is an active member. A New Resident Kit was created to provide new residents and existing community members with detailed information on the available services across the LGA.	
	4.12.4 Increase advocacy across the region in relation to Community Health Services	
	Council attended the Edward and Murray Community Network meeting and also the Campaspe Family Violence Action Group meeting. Manager Community Services meeting with Local Health Trust in Barham to advocate for continuity of face-to-face GP services. Community Services attends bi-monthly Local Health Advisory Committee (LHAC) meetings held at the Barham Multi-purpose Service (MPS), and also attended meetings as a representative from MRC with Murrumbidgee Health relating to the Doctors absence at the Barham MPS.	





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
	Council's Employment Land Strategy was finalised in June 2024, the report is expected to be adopted, in October 2024, following public exhibition.







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
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)
	Development of a Regional Investment Prospectus is underway.
	5.2.2 Advocate for funding for aged care homes across the region
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)
	5.2.3 Advocate for increased transport links for local producers
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)
	5.2.4 Advocate for and encourage new and diverse industries to the region





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 is its implementation is underway.	
	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	
	5.3.6 Continue to support and assist with Murray Connect project	
	Support offered and provided as required.	
	5.3.7 Continue to support and develop business opportunities across the region	
	<p>Council's Economic Development and Tourism Strategy has been adopted and implementation of the Action Plan will support and help develop business opportunities across the region.</p> <p>The Campaspe Murray Business Awards program is being delivered in 2024, with applications opening in May 2024 and winners announced in October 2024.</p> <p>Support is provided to existing and prospective businesses as required.</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 currently engaged with numerous state significant projects taking place across the LGA.</p> <p>A Council position statement on various state significant renewable energy projects was adopted at the June Council meeting. This will be used to advocate on behalf of rate payers.</p> <p>MRC met with EnergyCo and other LGAs from across the South West Renewable Energy Zone. Council will be able to apply for funding to resource the additional work load to facilitate engagement with various projects taking place.</p>	
5.5 Chamber of Commerce		
Action	Result	
Chamber of Commerce	5.5.1 Assist with marketing of local Chambers of Commerce / Progress Associations.	
	<p>Economic development staff work with local business groups and endeavour to strengthen partnerships and deliver improved outcomes for our communities.</p> <p>In partnership with Campaspe Shire, staff are organising the 2024 Campaspe Murray Business Awards.</p> <p>Staff work ongoing with groups such as Barham Consolidated, Echuca Moama Tourism, Moulamein Community Development Inc etc.</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.	5.6.1 Prepare a report and submit to Council on educational services available and required and advocate for the findings	
	<p>Bendigo TAFE officially launched its new Skills and Jobs Centre in Echuca/Moama in November 2023. This is a state-funded community service providing FREE expert career advice on training and employment opportunities. This service is available to MRC residents.</p> <p>Staff have been working with various partners to consider the viability of hosting a Country Universities Centre in the Murray River LGA.</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	
	Since the appointment, the Community Recovery Officer (CRO) has made significant progress in understanding the diverse needs of various community groups. This has highlighted the necessity for developing bespoke community recovery and resilience plans. The CRO has established strong relationships with smaller communities within the LGA, fostering their connection with Council, recognizing their resilience and focusing on strategies to further enhance their recovery and resilience.	

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.	
	An annual Visit River Country Marketing Plan has been developed and is being implemented to promote our region to visitors.	

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>A Workforce Attraction Plan has been developed and its implementation is underway.</p> <p>A New Resident Kit has been created to provide new residents and existing community members with detailed information on the available services across the LGA. The new residents kit was finalised in June.</p> <p>Development of a new Live-Work-Invest website is underway.</p> <p>A project to showcase local business success stories is underway.</p> <p>Development of a Regional Investment Prospectus is underway.</p> <p>Promotional activities were delivered and are ongoing as part of Council's membership of the Country Change project, aimed at encouraging new residents to our region.</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	
	Council's Economic Development and Tourism Strategy (EDTS) was adopted at the February 2024 Council meeting. Implementation of the Action Plan is underway.	
	5.10.2 Increase signage in and around townships relating to tourism	
	<p>The Economic Development and Tourism team developed a signage style guide to guide development of consistent tourism signage across all communities.</p> <p>New signage has been installed at the Wakool Recreation Reserve.</p> <p>Interpretive signage has been installed in Old Moama and the Moulamein township.</p> <p>Projects to replace interpretive signage at the Moulamein River Walk, the Barham Riverwalk and Horseshoe Lagoon in Moama are underway.</p>	
	5.10.3 Advocate for steam trains and replica train stations across the region	
	<p>Council undertook research and found that encouraging steam trains and replica stations across the region poses economic, infrastructure, safety, environmental, and practical challenges:</p> <p>Economic Viability: Steam trains require costly fuel, skilled labour, and high maintenance due to their complexity and historical nature. They have limited passenger capacity compared to modern trains, impacting mass tourism feasibility.</p> <p>Infrastructure Challenges: Specific infrastructure like tracks, stations, and maintenance facilities are needed, which can be expensive to upgrade and maintain. Compatibility issues with modern railway systems further complicate integration.</p> <p>Safety Concerns: Steam locomotives pose safety risks such as boiler explosions and emissions of pollutants, which modern trains have largely mitigated.</p> <p>Environmental Concerns: Steam trains emit pollutants and require cleanup efforts, contrasting with current environmental standards and sustainability goals.</p> <p>Weather Dependence: Sensitivity to weather conditions can lead to operational disruptions, affecting reliability.</p> <p>Low Demand/Practicality: Existing transportation options like buses and cars are more convenient and cost-effective for visitors. Steam trains are slower and less accessible, especially for those with mobility challenges. Given these challenges, focusing on preserving steam train heritage through museums and occasional events, rather than as regular tourism transport, is considered more practical and aligned with broader transportation needs and budget constraints.</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	
	Staff participate in the Barham Biochar Working Group, coordinated by Western Murray Land Improvement Group.	
	Staff participate in the Project Committee to oversee the Organic Waste Conversion – Novel biological products to increase agricultural production and reduce environmental impacts project.	
	Staff support WMLIG on their agri-innovation precinct and hemp projects.	
	5.11.2 Work with neighbouring LGAs on implementing a shared services module	
Council is working closely with Campaspe Shire on both the Campaspe Murray Business Awards and destination marketing for Echuca Moama. Staff worked with Campaspe shire and Loddon shire to jointly procure a tourism data software platform.		
Staff work closely with counterparts from Edward River Council and Hay Shire Council on various projects and information sharing.		

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	
	See 5.11.1 above	
	5.12.2 Consideration of opportunities to identify problem waste streams and implement circular economy options	
	Scheduled to start in Year 4 of the Delivery Program (2025-2026)	
	5.12.3 Investigate options for Indigenous employment for trial projects	
	Scheduled to start in Year 4 of the 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 Local Government Area (LGA) remains a priority.</p> <p>While our recent submission to Get Active NSW for funding was unsuccessful, we received valuable feedback through a debriefing session with the funding body. Our submission was ranked highly; however, other submissions were prioritised due to the age and urgency of their existing strategies.</p> <p>We remain committed to advancing this initiative and will be preparing a new submission for the upcoming funding round, anticipated in October 2024. This will ensure that our Pathways Plan is well-positioned for future funding opportunities and successful implementation across the LGA.</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>The development and implementation of consistent and accurate signage across Council's roads and pathways is ongoing. We are committed to ensuring that all new signage installations adhere to current standards, providing clear and reliable information for residents and visitors alike.</p> <p>As part of this initiative, we are actively identifying older signage across the LGA that requires replacement. This approach will ensure that all signage is updated to meet modern standards, enhancing safety and usability across our road and pathway networks.</p>	
	6.2.2 Advocate for improved public transport for our communities	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	

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 and implementation of a comprehensive parking options plan for the entire Council area is ongoing. Council is in the advanced stages of planning for a parking trial in Moama. This trial will provide valuable insights and help shape our broader parking strategy across the region, ensuring that we address current and future parking needs effectively. Future works also includes strategic planning and placemaker opportunities for our main streets and our general Council area.	

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>The process begins by assessing priority areas, identifying key projects and scheduling works to ensure efficient use of resources. This strategic approach will allow us to deliver targeted improvements that support the long-term sustainability and resilience of our road and drainage networks.</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. Monthly meetings are also scheduled throughout the year to review the program and make the necessary adjustments based on progress, resources and other unforeseen impacts.</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	
	<p>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.</p> <p>For new works, comprehensive Project Management Plans are completed, detailing all relevant environmental and heritage considerations. When required, we engage a suitably qualified environmental scientist to assess and address any environmental risks. This ensures that project designs are compliant and meet all consent requirements, safeguarding our environmental and cultural heritage throughout the project lifecycle.</p>	


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
	In conjunction with the Economic Development team, partnering with Telstra for improved connectivity. This includes possible joint applications for alleviating identified black spots.	
	6.5.3	Advocate for implementation of strategic outcomes across the LGA.
	Telstra has recently published a draft Connectivity Improvement Strategy.	

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 delayed.	
	6.6.2	Advocate for improved public transport for our communities
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	

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>Community Transport (CTP) is available to transport disadvantaged person 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 on a fortnightly basis. <p>TFNSW have given authority for Koondrook residents to use our CTP service, as we sit on the border and there are no public transport options for Koondrook residents.</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.	
	<p>The upgrade and installation of critical transport infrastructure continues to be a key focus for the Council. We have successfully secured funding under the Country Passenger Transport Infrastructure Grants Scheme, specifically for the installation of new bus shelters.</p> <p>With this funding, the installation of new bus shelters is currently in progress, enhancing the comfort and accessibility of public transport services for our community. These upgrades are part of our ongoing commitment to improving local infrastructure and providing better services to residents and visitors alike.</p>	



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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.	
	<p>We are actively working with the community and Transport NSW to identify and develop new truck parking locations and upgrade existing ones across the region. This initiative is ongoing, with a focus on improving safety and accessibility for heavy vehicles.</p> <p>With the recent opening of new funding under the Safer Roads program, which includes provisions for heavy vehicle rest areas, we are exploring opportunities to secure additional resources. This will allow us to enhance existing truck parking facilities and develop new ones that meet the growing needs of our transport network. Our commitment is to ensure that these improvements are aligned with both community needs and industry standards. A new parking area was complete off Moulamein Road, on Balpool Road, south of Moulamein.</p>	

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 was commenced during 2023-2024 and is expected to be finalised by the end of 2024.</p> <p>All assets are inspected in accordance with the Policy and the newly created Transport Asset Technician and Transport Asset Inspector roles are improving this process.</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 require 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. Through our continued efforts, we have secured funding for the widening of Kyalite Road, a critical improvement that will enhance safety and accessibility in the region. The funding totals \$5.7 million over three (3) years and is co-funded by Restart NSW Fund (55%) and Council contribution through the Block Grant (45%).</p> <p>Additionally, funding for the rehabilitation of Barmah Road (\$1.2 million) has been allocated from the Regional Emergency Road Repair Fund (RERRF) and construction will commence in 2024-2025. We have also conducted productive meetings with Transport for NSW (TfNSW) along the Cobb Highway, ensuring that the needs of our community are actively represented in discussions about future road improvements.</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).	<p>7.1.1 Development of databases with links to internal and external GIS systems.</p>
	<p>Working with TechOne Project implementation team and Council's IT staff to develop internal and external mapping views via Intramaps.</p> <p>In TechOne, property data is linked and updated daily from Land and Property Information (LPI) and available through the mapping systems (update and integration works continuing with Technology One).</p> <p>Internal documentation linkages are currently being built to allow access to design plans, specifications and Work As Executed (WAE) plans via hyperlinks in Intramaps.</p> <p>Mapping of buried assets now loaded into Before You Dig (BYD) platform for auto-generation of external service requests.</p> <p>Update of property mapping</p> <p>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>Using Feature Manipulation Engine (FME), a process has been developed to download NSW Spatial Services data directly to the TechOne Spatial Catalogue for use in Council's Mapping platform (Intramaps) and TechOne Property & Rating system. This will enable daily updates of all property mapping (including subdivisions and new lots) and associated ratepayer information, reducing data errors and time-consuming manual updates. This also enables fast and accurate mapping-based queries, such as neighbour notifications, to be performed inside Council's Mapping platform (Intramaps) without manual checking required in the rating system, reducing wait times for customers and staff workload. A similar process is currently being developed to download planning layers (i.e. LEP) from relevant government departments for use in Intramaps.</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.	<p>7.2.1 Investigate and implement automation and digitalisation of process (manual process) across Council's operations.</p>
	<p>Council has investigated using e-invoicing via a PEPPOL platform (Pan European Public Procurement On-Line) which is promoted by the Australian Government and allow for faster processing and payment of accounts. Thus improving timely access to cashflow availability.</p> <p>Work is underway and due to be completed on schedule.</p>




Embed mobile devices to capture field data using existing processes.	7.2.2 Investigate mobile devices to capture field data using existing processes	
	This is being implemented as part of the TechOne ERP implementation.	
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. Flood damage information and repair work were all captured using mobile devices.	
	7.2.4 Continue surveillance of new and emerging technologies to be incorporated in a timely manner.	
	Internal documentation linkages have been created in Council's mapping platform (Intramaps) to allow access to design plans, specifications and WAE plans via hyperlinks. This ensures that current, accurate details can be located quickly for all MRC infrastructure related data and details, reducing data errors and staff workload.	
	7.2.5 Strategic Asset Management (SAM) Plans supporting progressive development utilising emerging industry practises.	
	<p>Works underway to review current systems and processes to determine areas for efficiency gains and suitable points of integration and automation. Collaboration with other TechOne SAM sites and adjacent LGAs in progress.</p> <p>Developer Contributed/Gifted assets</p> <p>Using FME a process for the bulk import of the spatial details for developer contributed infrastructure assets (provided via WAE drawings) into Council's GIS has been developed. This will enable faster processing of the spatial details for each subdivision stage, with a reduction of process duplication and staff workload.</p> <p>Further processes are being explored to use FME to import the associated asset details/attributes of each gifted asset directly into the asset management system to reduce the internal workload to bring these assets to account.</p> <p>Service Request/Service Location Diagram automation using Before You Dig (BYD)</p> <p>All Murray River Council buried infrastructure assets (water, sewer and stormwater drainage 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 2023-2024, 1913 referrals have been provided via BYD, removing wait times for customers and significant staff workload.</p>	


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	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
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	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	7.3.3 Use AI on recorded calls to provide feedback on customer satisfaction	
	On hold until new phone system and will look at this feature when assessing vendors.	
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	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
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 Year 4 of the 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) and with the Office of Cross Border Commissioner NSW. Meeting Mr Jonathan Wheaton Executive Director, Regional Development at Department of Regional NSW, and Mr Giles Butler, Director at Department of Regional NSW, to discuss this and other issues 11 August.</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. No further avenues left to address.</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>Council has brought to the attention of telecommunication providers the difficulty, in certain areas in Moama and Mathoura users are having, including advocating our needs to NSW Premier.</p> <p>Further meetings with representatives from NBN's Regional Connectivity Program and Telstra, were held throughout the year to advocate to improve Moulamein, Wakool, Moama, and Mathoura digital connectivity.</p> <p>New grant application (via Telstra) progressing.</p> <p>Telstra and the NBN have been successful in receiving grants for telecommunication improvements across the council area in multiple locations.</p>	


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 Year 4 of the Delivery Program (2025-2026)	

Support local business to access or develop and introduce advanced technologies.	7.6.2 Continue to align strategic plans to future scenario planning.	
	Council's Economic Development & Tourism Strategy has been adopted and the Employment Lands Strategy is at final draft stage. Both strategies will be regularly reviewed and adjusted as appropriate.	
	7.6.3 Continue being an active member of advocacy groups to promote research and advancement	
	<p>Council will provide support to advocacy groups where possible.</p> <p>Staff support Western Murray Land Improvement Group to deliver their innovative projects.</p> <p>Council is a member of the One Basin Cooperative Research Centre.</p>	
	7.6.4 Promote the region as a node for New Fibre Optic Network.	
	Council officers work collaboratively with NBN, a new Digital Strategy was adopted by Council in August 2024 with key focus areas for priority upgrades and to advocate for improved connectivity for our communities and businesses.	




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.	
	As potential projects arise, Council will provide support as required.	

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.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	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.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	

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.	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	Funding programs aimed at installing destination chargers have been promoted to eligible stakeholders.	
	7.9.2 Prepare a charging station plan for installation locations for EV charging stations	
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)	
	7.9.3 Develop and begin implementation of an Electric Vehicle Strategy	
	Council met with University of Technology to discuss strategy brief, potential inclusions, scope and timeline for an Electric Vehicle Strategy.	
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.	
	First electric vehicle (EV) purchased in October 2022 with associated charging station installed at Perricoota Road Office.	
	Gradual retirement of vehicles with internal combustion engines (ICE) is not realistic in the short or medium term.	
	White and Yellow fleet are being assessed on a case-by-case basis to ensure that our vehicle purchases are fit-for-purpose.	

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Goal 4 – Monitor and assess emerging global technology trends.

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.
	<p>The Wisk company is bringing its self-flying, electric air taxis to the 2032 Olympic and Paralympic Games in Brisbane, signing a Memorandum of Understanding with the Council of Mayors Southeast Queensland ("Council of Mayors"). The two organisations will work together to introduce a safe, sustainable and scalable autonomous air taxi service to Southeast Queensland.</p> <p>China certified air taxis as safe in Sept 2023.</p> <p>Other companies are developing their own eVTOLs, with Germany's Volocopter aiming to have a working product available at the 2024 Paris Olympics, but EHang (Chinese company) is positioned to start commercial operations first.</p> <p>Huazhi Hu, Chairman and CEO of EHang, said the certificate issued by the Chinese airline authority shows the vehicle is qualified for passenger flight and marks "a significant chapter in civil aviation history".</p> <p>On 17 October 2023, it was reported that Dr Tony Webber, CEO of Airline Intelligence and Research, said he believes Australia will have businesses operating vertical flight transport within two years.</p> 
Autonomous Vehicles	7.12.2 Ensure funding is available as and when required for new infrastructure to facilitate Autonomous Vehicles (AV).
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)
	7.12.3 Develop a Promotion and Advocacy Strategy for Autonomous Vehicles to deliver when required.
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)
Use technology to create interactive / talking tours for our region.	7.12.4 Investigate options and create a plan to develop interactive tours.
	Scheduled to start in Year 3 of the Delivery Program (2024-2025)

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 2024 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.

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 have been no issues raised by the Anti-Slavery Commissioner in regard to the operations of Murray River Council during the reporting period.

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)

Modern Slavery due diligence

Council is committed to taking reasonable steps to ensure that:

- a) Modern Slavery is not occurring in the operations and supply chains of Murray River Council and any entity that it owns or controls;
- b) it does not use or procure any goods, plant, equipment or other materials and work or services that are the product of Modern Slavery; and
- c) it develops and implements appropriate procedures including appropriate prevention plans and other policies in order to demonstrate that it has exercised due diligence to prevent Modern Slavery in Council's operations and supply chains, and to identify and respond to an actual or suspected case of Modern Slavery.

Response to Modern Slavery incident

If Council becomes aware of any actual or suspected occurrence of Modern Slavery in its operations or supply chains (or in those of any entity that it owns or controls), Council commits to taking reasonable steps to respond to and address the occurrence in accordance with any internal Modern Slavery strategy and procedures of Council and any relevant code of practice/conduct or other guidance issued by the Anti-slavery Commissioner.

Termination on ground of Modern Slavery

In addition to any other right or remedy of Council at law, including rights of termination or rights to damages, Council may, in its sole discretion, terminate contracts, upon written notice, with immediate effect and without any requirement to pay compensation in respect of such termination (other than payment for work performed by the Contractor and unpaid up until the date of termination) if a Contractor fails to comply with the requirements of this Modern Slavery commitment.

Definitions

Modern Slavery has the same meaning as in the Modern Slavery legislation.

Modern Slavery legislation means, as applicable, the *Modern Slavery Act 2018* (NSW) and the *Modern Slavery Act 2018* (Cth).

Anti-slavery Commissioner means the Anti-slavery Commissioner appointed under the *Modern Slavery Act 2018* (NSW).

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 2023-2024 reporting period.

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 2023/24 was estimated at \$3,987,792 and the actual expenditure for 2023/24 was \$4,296,829 after the removal of all grant funded expenditure. The 2023/24 actual expenditure figures are the assets, towns and villages for the former WSC not the whole MRC area.

Service Levels	Without SRV LTFP 2023/24	SRV LTFP 2023/24	Actual Expenditure 2023/24
Town & Village - Maintenance & Renewals	\$1,408,206	\$1,450,452	\$1,421,162
Rural Network – Maintenance & Renewals	\$2,463,437	\$2,537,340	\$2,875,667
TOTAL	\$3,871,643	\$3,987,792	\$4,296,829

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	284,181
Waste Management – Abandonments	0
Water Supply - Abandonments	93,448
Waste Water - Abandonments	89,163
Water Supply – Charges Written Off	22,612
Waste Water – Charges Written Off	0
Other – Charges Written Off	539
TOTAL	489,943

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 2023 to 30 June 2024, there were no overseas visits on official Murray River Council business by Councillors or Council employees.

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 2023 to June 2024

EVENT / COUNCILLOR	Mayor Bilkey (to 27/10/23)	Mayor / DM Crawley	Cllr Cohen	Cllr Crowe	Cllr Gleeson	Dep Mayor/Cllr Gorey	Cllr Nicholas	Cllr Weyrich	Cllr Wise
TRAINING									
Aug 2023 – IT Training – including using Stellar									
Sept 2023 – Conflict of Interest Training									
Mar 2024 – LGNSW Taxation Considerations for Councillors									
May 2024 - Eco Development Essentials for Elected Members									
June 2024 – WHS for Councillors									
CONFERENCES									
Sept 2023 – ALGA Conference									
Mar 2024 - Country Mayors Association Conference									
May 2024 – Country Mayors									
INFORMATION SESSIONS									
Jul 2023 – Murray Darling Basin Review									
Jul 2023 – One Basin CRC									
Jul 2023 – VNI West Regional Reference Group									
Oct 2023 – Southern Riverina DRP									

Oct 2023 – COO Southern Cross Care									
Oct 2023 – Echuca Moama Torrumbarry Flood Study									
Dec 2023 – Western Regional Planning Panel									
Jan 2024 – Windlab									
Apr 2024 – Murray Irrigation Limited									
Ongoing – Barham-Millewa Forest Engagement									
Ongoing – Murray Darling Basin Association									
Ongoing – Echuca Moama Tourism									
Ongoing - Murray Socio Economic Activation Taskforce (MSEAT)									
Ongoing – Resilience NSW									
On-going – Transgrid Reference Group									

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 2023 to 30 June 2024, the following amounts were expended in relation to the Murray River Council Councillors whilst performing their civic duties.

\$ Dollars	
Councillor's Payments	203,558

Office and Minor Equipment	233
Telecommunications	205
Training	6,633
Travelling and Accommodation	16,757
Conferences and Delegates Fees	7,140
Interstate Travelling and Other Expenses	4,512
Overseas Travelling and Other Expenses	0
Partner Expenses	0
Childcare Provisions	0
Insurances	39,607
Advertising, Printing and Stationery	753
Subscriptions and Memberships	47,567
Other Expenses	10,180
TOTAL	337,145

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)
BLT Fabrication Pty Ltd	Construction of Automated Depot shed	\$914,670.00
Deni & Echuca Fire Protection Services	Fire Services at Moama Landfill	\$479, 552.63
FORM Building a State of Creativity Ltd	River country trail	\$1,453,290.00

<ul style="list-style-type: none"> - Systems Thinking Consulting - Moller Family Trust - 123 PTY LTD - Leander Business Consulting Pt Ltd - DATA MC - SMS Integration Pty Ltd - SWIT Consultancy Services - Chartertech Pty Ltd - Ladd and Associates Pty Ltd - Strategic Directions Group - Prometix Pty Ltd - LGA Cloud - Attura Business Applications 	IT Panel of Consultants	Not Applicable
Belgravia Health & Leisure Group	Management of Pools (Moama and Mathoura – Year 1 only)	\$214,500.00
Tony Campbell – Steel Fabrication	Construction of a CAT 2A NSW RFS Brigade Station and associated works (Waugorah Road & Nap Nap Road Yanga)	\$496,095.00
Central Vic Stabilising Pty Ltd	Heavy Patching (Round 2 - 2023-24)	\$1,288,404.00
BG&E Pty Ltd	Murray Irrigation Network Structural Assessments	\$1,128,380.00
S & R Engineering and Construction Pty Ltd	Raw and Filtered Water Main Renewals (Lump sum for Tendered work packages A, B, D and E)	\$602,509.53
P3 – Progressive People Australia	Human Resources Consulting	\$185,000.00
North Vic Asphalt	Murray Downs Cycle Path construction	\$183,558.00
Attura	Property & Rating tech support	\$165,532.50
Westrac Pty Ltd	Caterpillar Grader (\$491,870 less \$160,000 trade in)	\$331,870.00
Westrac Pty Ltd	Caterpillar Backhoe (217,670 less trade in \$25,000)	\$207,000.00
Westrac Pty Ltd	Caterpillar Roller	\$192,670.00

Westrac Pty Ltd	Caterpillar Reclaimer (\$979,920 less trade in \$105,000)	\$779,920.00
Metele Pty Ltd (Wagga Trucks)	UD Water Truck (\$330,971 less trade in \$105,000)	\$225,971.00
Vestone Capital	Lease of truck for Waste Operations	\$402,678.60
Whitefield Excavations	Supply and Installation of Koraleigh Raw water pipeline	\$198,555.72
Spiire	Meninya Street detailed design	\$966,553.50
Kingspan Water and Energy	Urgent supply of water tank to ensure continuation of Wakool town water supply	\$124,520.00
Quarrell Civil Construction	Installation of shelter, solar light footing construction, furniture refurbishment and associated works	\$242,742.50
Run Energy Pty Ltd	Methane capture and disposal process trial	\$150,000.00
NSW Public Works Department of Regional NSW	Moama Sewerage Scheme Upgrade - Options Study and Concept Design	\$398,750.00

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 2023 to 30 June 2024, Murray River Council incurred a total of \$220,437 in relation to the cost of legal proceedings taken by Council. A summary of the progress of legal proceedings is detailed below:

\$ Dollars	
Rates - General	46,130
Rates - Water	6,547
Planning	54,789
Leases and Contracts	13,468

Property	49,102
Employment Matters	13,928
Legislative Compliance	21,690
GIPA Applications	0
General Legal Advice	14,783
TOTAL	220,437

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 24 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 \$184,000.

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)

\$ Dollars	
Apex Club OF Echuca	2,840.00
Balestrent P/L TA Balranald Medical Centre	4,766.63
Barham Consolidated Inc TA Barham Koondrook Festivals	4,000.00
Barham Koondrook Lions Club	1,100.00
Barham Debutante Ball Committee	500.00

Barham High School	100.00
Barham Primary School	100.00
Border Flywheelers Club Inc.	2,000.00
Bowls Victoria	12,500.00
Bunnaloo Primary School	100.00
Community Living and Respite Services	3,000.00
Deniliquin High School	100.00
Deniliquin South Public School	100.00
E M Events Pty Ltd TA Pop & Pour Festival	3,636.36
Echuca Moama Arts Initiative Incorporated	1,000.00
Echuca Moama Beacon Foundation	1,600.00
Echuca Moama Little Athletics Centre 58	792.00
Echuca Moama Triathlon Club Inc	1,000.00
Echuca Moama Winter Blues Festival Inc	4,200.00
Echuca Regional Health	2,500.00
Echuca Steam Preservation Society Inc	2,000.00
Echuca-Moama Family History Group Inc.	2,740.00
Friends of Old Moama	598.00
Golden Rivers Theatre Group Inc	2,500.00
Goodnight Christmas Tree	850.00
Goodnight Recreation Reserve & Hall Committee	3,000.00
Homes Out West	16,000.00
Koondrook Pool	17,000.00
Koori Kids	500.00
Koraleigh Australia Day Committee	1,100.00
Koraleigh Raw Water Pipeline Contribution	16,484.97
Koraleigh Recreation Reserve	3,000.00
Lions Club of Moama	1,363.64
Local Health Medical Trust	5,500.00

Mathoura District & Servicemen Bowling Club Ltd	227.27
Mathoura Events Committee Inc	1,500.00
Mathoura Football Netball Club	4,679.62
Mathoura on the Map	11,296.96
Mathoura Public School	100.00
Mathoura Speed Shear	3,000.00
Moama Anglican Grammar School	100.00
Moama RSL Sub-Branch	2,000.00
Moama Water Sports Association	15,086.65
Moulamein Angling club	100.00
Moulamein Arts & Crafts Council	500.00
Moulamein Football Netball Club Inc	3,000.00
Moulamein Men's Shed	3,000.00
Moulamein Pre-School	300.00
Moulamein Public School	100.00
Moulamein Racing Club	1,500.00
Moulamein Swimming Pool Trust	15,808.89
Moulamein Town Fire Brigade	500.00
Moulamein Working Sheep Dog Club	250.00
Murray Downs Riverside Park Management Committee	3,000.00
Murray Downs Golf & Country Club	10,000.00
Murray Football Netball League	2,604.50
Murray Haven Homes Ltd	1,900.00
Nyah & District Pool Committee Inc.	3,500.00
South West Arts Inc	17,857.00
South West Music Ltd	3,000.00
St Michael's School Deniliquin	100.00
Swan Hill Murray Downs Field & Game	1,000.00
Rate Subsidy & Contributions	14,525.09
The Kerang Group of the Legacy Club of Bendigo Inc	1,807.00

Tooleybuc Central School	100.00
Tooleybuc Manangatang Football Netball Club	2,985.00
Tooleybuc Piangil Action Group	1,150.00
Wakool Burraboi Public School	100.00
Wakool Community Progress Association	1,300.00
Wakool Hall Committee	2,048.00
Western Murray Land Improvement Group Inc	3,000.00
TOTAL	251,597.58

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

- ▶ Moulamein Hall Committee DISSOLVED – August 2023
- ▶ Moulamein Centenary Recreation Reserve Committee – DISSOLVED - 2023-2024
- ▶

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

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 employees and volunteers are supported by several policies and procedures, to ensure EEO principles are maintained. including:

- ▶ Code of Conduct Policy;
- ▶ Positive Working Relationships – Anti-bullying and EEO Policy.
- ▶ Recruitment & Selection Procedure
- ▶ Staff Performance Management/Disciplinary Policy,
- ▶ Grievance Management Procedure.
- ▶ Return-to-Work Program and
- ▶ Disability Inclusion Plan.

All of these Council policies have been developed and reviewed in consultation with Council employees.

In the filling of staff vacancies, Council advertises all vacant positions utilising various media forums to access the market.

Newspaper recruitment advertisements are placed in the local newspapers, however Council has moved to a greater use of electronic mediums, such as Seek, LinkedIn and Local Government job platforms, being more cost effective and disseminated to a larger demographic.

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 2023 to 30 June 2024

\$ Dollars

i. Total Value of Salary component

309,348

ii. Total amount of any bonus or performance payments that do form \$0 part of salary	0
iii. Total amount payable employers contribution or salary sacrifice to any superannuation scheme	28,542
iv. Total value of non-cash benefit — vehicle	8,168
v. Total amount payable by Council – fringe benefit tax	11,832
vi. Total Resignation/Termination Payments	0
TOTAL	\$357,890

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 2023 to 30 June 2024

	\$ Dollars
i. Total Value of Salary component	833,473
ii. Total amount of any bonus or performance payments that do form part of salary	0
iii. Total amount payable employers contribution or salary sacrifice to any superannuation scheme	94,135
iv. Total value of non-cash benefit — vehicle	37,026
v. Total amount payable by Council – Fringe Benefit Tax	29,574
vi. Total Resignation/Termination Payments	0
TOTAL	\$994,208

Total number of persons who performed paid work

Statement of total number of persons who performed paid work on **Wednesday 14 February 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 14 February 2024 Murray River Council the following employees:

▶ Full-time	167
▶ Part-time	21
▶ Casual	16
▶ Contract	6
▶ Senior Staff	5
▶ External Contracts	3

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.

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

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**

Guidelines on the exercise of functions under the Companion Animals Act 1998 has been followed for reporting.

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

The pound data details have been submitted to the Office of Local Government (OLG) as required.

Lodgement of dog attack reports:

It is mandatory for all dog attack data to be lodged with the Office of Local Government in accordance with the Companion Animals Act, 1998. This legislation requires a dog attack incident to be report to the OLG within 72 hours of the incident.

There were eight (8) incidents of dog attack reported during the period.

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

25% of all expenditure on the management of animals was spend on the management and other activities involving companion animals.

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

Whilst undertaking operational duties, Council's Compliance Officers proactively engage in educational activities and communicate with various audiences or individuals.

Additionally, educational media is placed on Council's social media page with regards to companion animals, including the encouragement of desexing of companion animals.

A series of concentrated patrols in problem areas with targeted registration and encouragement of desexing programs has occurred, whilst concentrating on education and enforcement.

Council's website is also a major source of information.

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 has a working relationship with the Dogs Starting Over Dog Rescue. Where Council has an arrangement with the organisation to make every effort to find new owners for unwanted pets.

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 (2023-2024) survey submitted to OLG) 16.2 (b) Guidelines:

Number of animals impounded and all movements in animal management during the reporting period.

The figures are detailed as follows:

▶ Impounded	93
▶ Deaths in pound	3 kittens (too young)
▶ Seized by Council Ranger	4
▶ Returned to owners	24
▶ Re-housed	58
▶ Unsuitable for rehoming/euthanised	8
▶ Feral/wild cat trapped and euthanised	160

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 advocates for and provides support for:

- ▶ Carers, and
- ▶ People 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 2023-2024 financial year, Murray River Council has taken steps towards implementing the Disability Inclusion Action Plan (DIAP).

Key initiatives included:

1. **Infrastructure Enhancements:**

The Council completed the accessibility features for the Everyone Can Play Playground including promotional video, Jack Eddy Change Facilities, and the increased accessibility under Country Passengers Transport Infrastructure Grant Scheme.

Prioritised upgrades to create accessible footpaths and parking infrastructure were identified and constructed, with a focus on improving accessibility in established areas including:

- ▶ Moulamein Lake Reserve
- ▶ Horseshoe Lagoon
- ▶ Murray Downs Golf Course to Swan Hill Bridge
- ▶ Meninya Street parking reviewed

- ▶ Cobb Haven to Supermarket
- ▶ Barham-Moulamein Rd
- ▶ Perricoota Rd Moama connection
- ▶ 24 Lane Moama

2. Access and Inclusion Advisory Committee (AIAC):

Terms of Reference confirmed and Expression of Interests received from potential committee members to establish the AIAC, which will provide lived-experience advice on future planning, sponsorships and projects.

Operational Budget approved to secure funds for further DIAP initiatives to be discussed with the Committee for progressing.

3. Moama Lights

As part of the Moama Lights event in 2024, a special low sensory session was held to ensure that individuals with sensory sensitivities could also enjoy the experience.

These initiatives collectively demonstrate Murray River Council's commitment to enhancing accessibility and inclusion within the community, making strides towards a more inclusive environment for all residents.

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 2023-2024.

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)

Moama - Perricoota Road CH0.68-1.70km	114,030.07
Moama - Lignum Road Upgrade	54,429.95
Mathoura - Picnic Point Rd Guardrail Renew	6,310.27
Moama - Vallence Crt Bowl Reconstruction	76,665.15
Mathoura - Carter St South Reseal CH245-460	8,514.80
Mathoura - Conargo St Reseal CH0-465	20,655.57
Mathoura - Livingstone St Reseal CH700-940	21,594.52
Mathoura - Mitchell Street Reseal CH560-790	8,379.84
Moama - Moama St Sr Rd Reseal CH780-1250	10,658.99
Mathoura - Moira St Reseal CH10- 145	5,335.55
Mathoura - Morris St Reseal CH0-40	5,356.55
Moama - Annie Ct Reseal CH10-160	8,805.37
Moama - Chanter St Reseal CH30-1210	43,887.06
Moama - Charters Dr Reseal CH0-320	11,835.02
Moama - Deniliquin St CH0-310	16,662.77
Moama - Dorward Pl Reseal CH15-110	4,968.84
Moama - Jacana Av Reseal CH20-530	35,955.58
Moama - Nicholas Dr Reseal CH110-1760	93,415.89
Total	547,461.79
Moulamein – Turora St Reseal	231.42
Moama – Murray Street Reseal	7,719.97
Total	7,951.39

S64	
Moama - Sewerage Works Upgrades (Business Park)	17,639.23
Moama – Water Treatment Plant Upgrades	165,661.46
Moama – Water Main Renewals	237,963.63
Total	421,264.32
Barham - Water Supply Upgrades (Pump Stations)	177,208.73
Barham – Water Supply Upgrades (Water Network)	114,485.66
Total	291,694.39
GIFTED ASSETS	
Roads/ Bridges/Footpaths/ Stormwater	16,302,866.07
Land	189,864.17
Water and Sewer	2,563,685.20
Total	19,056,415.44
Gifted Water Licences	
	1,425,732.60

Details of inspections of Private Swimming Pools	
<p>Details of inspections of private swimming pools. Include the number of inspections that:</p> <ul style="list-style-type: none"> ▸ 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 2023-2024	
▸ Number of inspections of tourist and visitor accommodation	28
▸ Number of inspections of premises with more than 2 dwellings	0
▸ Number of inspections that resulted in issuance of Certificate of Compliance under s22D of the Swimming Pool Act 1992	28
▸ Number of inspections that resulted in issuance a certificate of non-compliance under c121 of the Swimming Pool Regulations 2018	2

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.

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	3,225,433.36	971,730.21	164,061.07	(547,461.79)	3,813,762.85
Former Wakool	711,749.77	29,796.93	31,486.95	(7,951.39)	765,082.26
Total	3,937,183.13	1,001,527.14	195,548.02	(555,413.18)	4,578,845.11
S64	Opening Balance	Contributions	Interest Earned	Expenditure	Closing Balance
Former Murray	2,646,182.64	1,339,403.29	141,181.57	(598,845.27)	3,527,922.23
Former Wakool	369,622.31	68,920.00	19,464.56	(55,499.14)	402,507.53
Total	3,015,804.95	1,408,323.29	160,646.13	(654,344.41)	3,930,429.76

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
<p>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.</p> <p>Council fulfilled its responsibilities in regard to reporting for the 2023-2024 year by submitting the annual return through the IPC GIPA Tool portal in October 2024.</p> <p>In addition, the 2023-2024 GIPA Information Guide was developed and uploaded to the website.</p> <p>During 2023-2024 financial year Murray River Council received and finalised:</p> <ul style="list-style-type: none"> ▶ one (1) formal information access applications; and ▶ one hundred & twenty two (122) informal information access applications. <p>TOTALLING – 123 GIPA applications for the 2023-2024 Financial Year</p>

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 submission 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 2023-2024 financial year by including a breakdown of the information in the 2023-2024 Annual Report and then advising the NSW Ombudsman of the location of the report on Council's website. Council received 0 submissions for the 2023-2024 year.	
Public Interest Disclosures Statistics	July 2023 - June 2024
Number of public officials who made PIDs	0
Number of PIDs received	0
Of PIDs received, number primarily about:	
Corrupt conduct	0
Maladministration	0
Serious and substantial waste	0
Government information contravention	0
Local government pecuniary interest contravention	0
Number of PIDs finalised	0



Attachment 1

Murray River Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



General Purpose Financial Statements

for the year ended 30 June 2024

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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

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

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 2024

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 and other pronouncements of 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 these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 12 November 2024.



Cr John Harvie
Mayor
12 November 2024



Neil Gorey (Nov 12, 2024 17:31 GMT+11)

Cr Neil Gorey
Councillor

12 November 2024



Mrs Sarah Ryan
Acting Chief Executive Officer
12 November 2024



Mr Stephen Fernando
Responsible Accounting Officer
12 November 2024

Murray River Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Income from continuing operations				
21,045	Rates and annual charges	B2-1	21,553	19,096
7,769	User charges and fees	B2-2	12,940	9,097
1,963	Other revenue	B2-3	1,361	1,567
20,675	Grants and contributions provided for operating purposes	B2-4	20,156	21,270
13,695	Grants and contributions provided for capital purposes	B2-4	54,203	33,698
1,797	Interest and investment income	B2-5	3,025	1,599
257	Other income	B2-6	601	287
4,183	Net gain from the disposal of assets	B4-1	—	—
71,384	Total income from continuing operations		113,839	86,614
Expenses from continuing operations				
19,907	Employee benefits and on-costs	B3-1	21,180	19,288
21,656	Materials and services	B3-2	20,392	22,817
120	Borrowing costs	B3-3	348	382
24,449	Depreciation, amortisation and impairment of non-financial assets	B3-4	20,884	23,245
1,243	Other expenses	B3-5	1,100	1,061
—	Net loss from the disposal of assets	B4-1	9,203	4,800
67,375	Total expenses from continuing operations		73,107	71,593
4,009	Operating result from continuing operations		40,732	15,021
4,009	Net operating result for the year attributable to Council		40,732	15,021
Net operating result for the year before grants and contributions provided for capital purposes				
(9,686)			(13,471)	(18,677)

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 2024

	Notes	2024 \$ '000	2023 \$ '000
Net operating result for the year – from Income Statement		40,732	15,021
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain / (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	72,816	40,890
Other movements Revaluation Intangible Assets	C1-7	(36)	1,062
Total items which will not be reclassified subsequently to the operating result		72,780	41,952
Total other comprehensive income for the year		72,780	41,952
Total comprehensive income for the year attributable to Council		113,512	56,973

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 2024

	Notes	2024 \$ '000	2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	14,862	7,266
Investments	C1-2	43,205	49,944
Receivables	C1-4	14,995	12,549
Inventories	C1-5	497	520
Current assets classified as held for sale		3,103	–
Other	C1-8	1,544	254
Total current assets		78,206	70,533
Non-current assets			
Investments	C1-2	2	2
Receivables	C1-4	26	483
Inventories	C1-5	–	315
Infrastructure, property, plant and equipment (IPPE)	C1-6	1,089,887	980,865
Intangible assets	C1-7	12,089	10,402
Total non-current assets		1,102,004	992,067
Total assets		1,180,210	1,062,600
LIABILITIES			
Current liabilities			
Payables	C3-1	10,168	7,140
Contract liabilities	C3-2	3,697	5,269
Lease liabilities	C2-1	180	184
Borrowings	C3-3	267	476
Employee benefit provisions	C3-4	4,249	3,686
Provisions	C3-5	–	102
Total current liabilities		18,561	16,857
Non-current liabilities			
Lease liabilities	C2-1	188	354
Borrowings	C3-3	1,422	2,173
Employee benefit provisions	C3-4	372	512
Provisions	C3-5	10,027	6,612
Total non-current liabilities		12,009	9,651
Total liabilities		30,570	26,508
Net assets		1,149,640	1,036,092
EQUITY			
Accumulated surplus		786,468	745,736
IPPE revaluation reserve		363,172	290,356
Council equity interest		1,149,640	1,036,092
Total equity		1,149,640	1,036,092

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 2024

	Notes	2024			2023		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		745,736	290,356	1,036,092	730,715	248,404	979,119
Net operating result for the year		40,732	–	40,732	15,021	–	15,021
Other comprehensive income							
– Gain/(loss) on revaluation of IPP&E	C1-6	–	72,816	72,816	–	40,890	40,890
– Other movements (Revaluation Intangible Assets)	C1-7	–	–	–	–	1,062	1,062
Total comprehensive income		40,732	72,816	113,548	15,021	41,952	56,973
Closing balance at 30 June		786,468	363,172	1,149,640	745,736	290,356	1,036,092

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 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Cash flows from operating activities				
Receipts:				
20,967	Rates and annual charges		21,251	19,023
7,769	User charges and fees		11,862	9,191
1,797	Interest received		2,496	1,288
34,370	Grants and contributions		41,212	41,140
–	Bonds, deposits and retentions received		665	208
1,963	Other		6,394	8,193
Payments:				
(19,907)	Payments to employees		(20,836)	(19,880)
(21,599)	Payments for materials and services		(23,795)	(25,823)
(120)	Borrowing costs		(338)	(369)
(1,243)	Other		1,348	109
23,997	Net cash flows from operating activities	G1-1	40,259	33,080
Cash flows used in investing activities				
Receipts:				
–	Sale of investments		35,624	54,704
–	Redemption of term deposits		6,739	–
–	Sale of real estate assets		662	843
6,525	Proceeds from sale of IPPE		1,471	427
–	Deferred debtors receipts		597	339
Payments:				
–	Purchase of investments		(35,624)	(54,704)
–	Acquisition of term deposits		–	(4,004)
(33,985)	Payments for IPPE		(37,313)	(19,349)
–	Purchase of real estate assets		(115)	14
–	Purchase of intangible assets		(3,563)	(5,665)
(27,460)	Net cash flows used in investing activities		(31,522)	(27,395)
Cash flows used in financing activities				
Receipts:				
1,500	Proceeds from borrowings		–	–
Payments:				
(597)	Repayment of borrowings		(971)	(616)
–	Principal component of lease payments		(170)	(204)
903	Net cash flows used in financing activities		(1,141)	(820)
(2,560)	Net change in cash and cash equivalents		7,596	4,865
6,110	Cash and cash equivalents at beginning of year		7,266	2,401
3,550	Cash and cash equivalents at end of year	C1-1	14,862	7,266
42,624	plus: Investments on hand at end of year	C1-2	43,207	49,946
46,174	Total cash, cash equivalents and investments		58,069	57,212

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 12 November 2024. Council has the power to amend and reissue these 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
- (ii) estimated tip and gravel pit remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables - refer to Note C1-4
- (ii) Leases model for AASB15 / AASB16 - 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
- Mathoura Retirement Village S355 Management Committee.

A1-1 Basis of preparation (continued)

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.

The following Trust monies and other assets properties are held by Council but not considered to be under the control of Council and therefore are excluded from these financial statements:

- Payments received from unknown entities
- Land Sale and Acquisition funds required to be paid into Trust.

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

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 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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.

New accounting standards adopted during the year

The following new standard is effective for the first time at 30 June 2024:

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

“Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these 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 prior year we had expended \$1,158,012, in the current year \$2,080,775 has been expended, and \$4,245,198 remains outstanding as of 30 June 2024.

The restoration works will continue into the 2024/25 financial year.

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	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Functions or activities										
Governance	9	4	1,959	1,458	(1,950)	(1,454)	–	–	–	–
Administration	1,222	1,005	12,762	10,871	(11,540)	(9,866)	402	211	44,572	67,352
Public order and safety	801	411	1,888	4,882	(1,087)	(4,471)	808	371	5,031	4,534
Health	30	39	180	74	(150)	(35)	–	–	1,107	1,015
Environment	11,133	10,866	7,683	6,442	3,450	4,424	3,641	4,945	39,366	61,789
Community Services and Education	4,643	1,606	2,308	2,337	2,335	(731)	4,186	2,057	19,134	14,887
Housing and Community amenities	681	540	1,627	1,383	(946)	(843)	42	40	8,430	17,351
Water supplies	11,182	7,832	5,946	4,318	5,236	3,514	3,488	4,126	92,981	71,615
Sewerage services	6,846	6,252	2,966	2,328	3,880	3,924	2,002	3,079	82,118	55,362
Recreation and culture	1,952	1,741	5,100	5,644	(3,148)	(3,903)	1,810	3,367	99,796	72,678
Mining, manufacturing and construction	692	1,033	1,521	1,827	(829)	(794)	36	304	2,458	1,905
Transport and communication	49,350	27,862	26,370	27,861	22,980	1	47,115	22,109	765,923	678,294
Economic affairs	1,659	1,990	2,797	2,168	(1,138)	(178)	867	1,383	19,294	15,818
General purpose income	23,639	25,433	–	–	23,639	25,433	9,962	12,976	–	–
Total functions and activities	113,839	86,614	73,107	71,593	40,732	15,021	74,359	54,968	1,180,210	1,062,600

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

	2024 \$ '000	2023 \$ '000
Ordinary rates		
Residential	5,674	5,355
Farmland	5,713	5,496
Business	991	892
Less: pensioner rebates (mandatory)	(292)	(195)
Rates levied to ratepayers	12,086	11,548
Pensioner rate subsidies received	160	106
Total ordinary rates	12,246	11,654
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	2,244	2,164
Stormwater management services	171	137
Water supply services	3,291	2,291
Sewerage services	3,523	2,811
Waste management services (non-domestic)	165	162
Less: pensioner rebates (mandatory)	(192)	(271)
Annual charges levied	9,202	7,294
Pensioner annual charges subsidies received:		
– Water	53	51
– Sewerage	51	48
– Domestic waste management	1	49
Total annual charges	9,307	7,442
Total rates and annual charges	21,553	19,096

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 that are not subsidised by the NSW Government.

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

	Timing	2024 \$ '000	2023 \$ '000
User charges			
Domestic waste management services	1	1,069	848
Water supply services	1	3,313	1,273
Sewerage services	1	384	303
Waste management services (non-domestic)	1	3,509	2,204
Other	1	138	—
Total user charges		8,413	4,628
Fees			
(i) Fees – statutory and regulatory functions (per s608)			
Building regulation	2	419	409
Inspection services	2	—	11
Sub-division fees	2	167	297
Private works – section 67	2	59	223
Section 10.7 certificates (EP&A Act)	2	67	50
Section 603 certificates	2	55	40
Tapping fees	2	90	73
Town planning	2	646	440
Other	2	22	9
Health control	2	13	10
Animal control	2	21	39
Total fees – statutory/regulatory		1,559	1,601
(ii) Fees – other (incl. general user charges (per s608))			
Aged care	2	403	195
Caravan park	2	74	55
Cemeteries	2	149	112
Leaseback fees – Council vehicles	2	102	133
Library and art gallery	2	1	2
Park rents	2	4	48
Transport for NSW works (state roads not controlled by Council)	2	2,116	2,250
Public halls	2	12	4
Recreational grounds / swimming pools / libraries	2	42	—
Special meter reading	2	23	22
Other	2	42	47
Total fees – other		2,968	2,868
Total other fees		4,527	4,469
Total fees		12,940	9,097
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		8,413	4,628
User charges and fees recognised at a point in time (2)		4,527	4,469
Total user charges and fees		12,940	9,097

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

	Timing	2024 \$ '000	2023 \$ '000
Aboriginal communities program	2	100	110
Commissions and agency fees	2	302	303
Diesel rebate		1	–
Energy Certificates	2	–	43
Fines	2	12	17
Insurance claims / rebates	2	78	197
Legal fees recovery – rates and charges (extra charges)	2	87	61
OLG Rebate	2	–	16
Sponsorship Funding	2	158	49
Ticket Sales	2	211	417
Traineeship Subsidy	2	–	3
Water meter rents / sundry income	2	118	71
Water temporary licence sales		79	–
Other	2	215	280
Total other revenue		1,361	1,567
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		1,361	1,567
Total other revenue		1,361	1,567

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 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	366	1,726	–	–
Financial assistance – local roads component	2	174	856	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	6,135	6,727	–	–
Financial assistance – local roads component	2	3,288	3,667	–	–
Amount recognised as income during current year		9,963	12,976	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Aged care	2	1,207	1,029	–	–
Bushfire and emergency services	2	190	314	560	–
Economic development	2	790	513	3,520	1,746
Heritage and cultural	2	–	20	–	–
Library – per capita	2	103	97	–	–
LIRS subsidy	2	–	6	–	–
Noxious weeds	2	148	148	–	–
NSW rural fire services		58	57	–	–
Recreation and culture	2	–	41	149	143
Storm/flood damage	2	961	–	2,763	2,000
Planning	2	40	40	–	–
Energy fuel rebate scheme	2	170	163	–	–
Waste management	2	55	64	–	–
River access	2	–	–	6	156
Street lighting	2	51	55	–	–
Youth services	2	34	35	–	–
Stronger communities fund	2	–	60	1,074	1,379
Transport (roads to recovery)	2	2,445	1,218	–	–
Transport (other roads and bridges funding)	2	736	1,254	3,255	2,210
Other specific grants	2	22	79	–	–
Previously contributions:					
Roads and bridges	2	–	–	8,899	9,202
Transport for NSW contributions (Block grant Regional, Urban and Rural roads)	2	2,932	2,916	126	679
Sewerage (excl. section 64 contributions)		–	–	78	–
Water supplies (excl. section 64 contributions)	2	–	–	14	12
Other contributions	2	46	27	–	–
S355 committees	2	33	–	(576)	–
Transport (road safety officer)	2	88	69	–	–
Waste management	2	84	89	–	–
Total special purpose grants and non-developer contributions – cash		10,193	8,294	19,868	17,527
Non-cash contributions					
Roads and bridges		–	–	21,928	–
Total other contributions – non-cash		–	–	21,928	–
Total special purpose grants and non-developer contributions (tied)		10,193	8,294	41,796	17,527

B2-4 Grants and contributions (continued)

			Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing					
Total grants and non-developer contributions			20,156	21,270	41,796	17,527
Comprising:						
– Commonwealth funding			13,369	15,035	45	–
– State funding			6,711	6,127	20,385	17,527
– Other funding			76	108	21,366	–
			20,156	21,270	41,796	17,527
Developer contributions						
	Notes	Timing	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G4					
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	1,016	1,339
S 64 – water supply contributions		2	–	–	982	788
S 64 – sewerage service contributions		2	–	–	427	420
Total developer contributions – cash			–	–	2,425	2,547
Non-cash contributions						
S 7.11 – contributions towards amenities/services			–	–	3,092	–
S 64 – water supply contributions			–	–	2,492	–
S 64 – sewerage service contributions			–	–	1,497	–
S 64 – stormwater contributions			–	–	2,901	–
Other developer/other contributions		2	–	–	–	13,624
Total developer contributions non-cash			–	–	9,982	13,624
Total developer contributions			–	–	12,407	16,171
Total grants and contributions			20,156	21,270	54,203	33,698
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised at a point in time (2)			20,156	21,270	54,203	33,698
Total grants and contributions			20,156	21,270	54,203	33,698

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 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Unspent grants				
Unspent funds at 1 July	7,497	714	5,594	4,993
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,157	7,110	–	526
Add: Funds received and not recognised as revenue in the current year	57	–	1,089	2,888
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,082)	(269)	(187)	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(181)	(58)	(2,515)	(2,813)
Unspent funds at 30 June	8,448	7,497	3,981	5,594

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.

B2-4 Grants and contributions (continued)

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.

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

	2024 \$ '000	2023 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	259	124
– Cash and investments	2,768	1,461
– Deferred debtors	(2)	14
Total interest and investment income	3,025	1,599
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	153	229
General Council cash and investments	1,119	550
Restricted investments/funds – external:		
Developer contributions		
– Section 7.11	104	91
– Section 64	90	11
Water fund operations	513	274
Sewerage fund operations	817	444
Domestic waste management operations	229	–
Total interest and investment income	3,025	1,599

B2-6 Other income

	Notes	2024 \$ '000	2023 \$ '000
Rental income			
Other lease income			
Caravan parks		338	59
Room/Facility Hire		127	119
Other (vacant land, council owned staff housing, retirement units)		136	109
Total other lease income		601	287
Total rental income	C2-2	601	287
Total other income		601	287

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	16,483	15,658
Employee termination costs	473	312
Employee leave entitlements (ELE)	2,597	1,373
Superannuation	1,907	1,758
Superannuation – defined benefit plans	–	53
Workers' compensation insurance	1,326	1,061
Fringe benefit tax (FBT)	138	211
Payroll tax	(1)	83
Protective clothing	59	71
Other	55	28
Total employee costs	23,037	20,608
Less: capitalised costs	(1,857)	(1,320)
Total employee costs expensed	21,180	19,288
Number of 'full-time equivalent' employees (FTE) at year end	186	189

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	2024 \$ '000	2023 \$ '000
Raw materials and consumables		3,082	6,962
Contractor costs		2,132	2,409
– Planning Consultants		484	389
– Waste, Transfer Station & Recycling Collections Contractors		2,864	2,445
– IT Software Licences		503	438
– IT Cloud Contract and Managed Services		1,336	979
– Road & Bridges Contractors		2,068	1,745
– Water Supply Contractors		134	88
– Wastewater Contractors		128	181
– Aged & Community Service Contractors		–	–
– Building Service & Maintenance Contractors		1,254	1,613
– Plant Fleet Contractors		25	74
– Swimming Pool Contractors		288	182
– Floodplain Management Contractors		120	–
– Asset Management Contractors		96	213
– Organisational Service Consultants		612	228
Audit Fees	F2-1	100	145
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	337	265
Advertising		426	427
Bank charges		21	81
Electricity and heating		1,195	1,003
Insurance		1,156	1,054
Postage/freight		74	88
Printing and stationery		69	82
Street lighting		155	150
Subscriptions and publications		425	379
Telephone and communications		192	222
Valuation fees		114	109
Travel expenses		76	83
Training costs (other than salaries and wages)		265	195
Other expenses		37	18
Vehicle registrations		187	171
Legal expenses:			
– Legal expenses: planning and development		55	23
– Legal expenses: debt recovery		64	61
– Legal expenses: other		102	103
Leases expense:			
Expenses from short-term leases		180	184
Other		36	28
Total materials and services		20,392	22,817
Total materials and services		20,392	22,817

B3-3 Borrowing costs

	Notes	2024 \$ '000	2023 \$ '000
(i) Interest bearing liability costs			
Interest on loans		41	72
Total interest bearing liability costs		41	72
Total interest bearing liability costs expensed		41	72
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	296	297
Interest applicable on interest free (and favourable) loans to Council		11	13
Total other borrowing costs		307	310
Total borrowing costs expensed		348	382

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

	Notes	2024 \$ '000	2023 \$ '000
Depreciation and amortisation			
Plant and equipment		2,927	2,522
Office equipment		477	461
Furniture and fittings		44	39
Property, plant and equipment – leased		330	171
Land improvements (depreciable)		1	6
Infrastructure:	C1-6		
– Buildings – non-specialised		435	396
– Buildings – specialised		704	950
– Other structures		1,618	1,626
– Roads		7,911	11,103
– Bridges		1,313	1,201
– Footpaths		215	198
– Stormwater drainage		776	667
– Water supply network		1,559	1,396
– Sewerage network		1,049	1,186
– Swimming pools		86	81
Other assets:			
– Library books		56	51
– Other		55	55
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	962	893
– Quarry assets	C1-6	82	74
Intangible assets	C1-7	284	169
Total gross depreciation and amortisation costs		20,884	23,245
Total depreciation and amortisation costs		20,884	23,245
Total depreciation, amortisation and impairment for non-financial assets		20,884	23,245

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

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.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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	2024 \$ '000	2023 \$ '000
Impairment of receivables			
User charges and fees		53	2
Total impairment of receivables	C1-4	53	2
Other			
Contributions/levies to other levels of government		98	127
– Emergency services levy (includes FRNSW, SES, and RFS levies)		104	54
– NSW rural fire service levy		635	653
Donations, contributions and assistance to other organisations (Section 356)		210	225
Total other		1,047	1,059
Total other expenses		1,100	1,061

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

	Notes	2024 \$ '000	2023 \$ '000
Gain on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		1,178	427
Less: carrying amount of plant and equipment assets sold/written off		(816)	(190)
Gain on disposal		362	237
Loss on disposal of infrastructure	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(8,498)	(5,517)
Loss on disposal		(8,498)	(5,517)
Gain on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		662	843
Less: carrying amount of real estate assets sold/written off		(430)	(363)
Gain on disposal		232	480
Loss on disposal of intangible assets	C1-7		
Less: carrying amount of intangible assets sold/written off		(1,592)	–
Loss on disposal		(1,592)	–
Other - Provisions			
Proceeds from disposal – Gain on Provisions		293	–
Gain on disposal		293	–
Net Loss from disposal of assets		(9,203)	(4,800)

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	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	21,045	21,553	508	2% F
User charges and fees	7,769	12,940	5,171	67% F
Significant uplift in chargeable works on state highways of \$1.6m, largely due to impacts of adverse weather events in prior years. Uplift in waste revenue of \$2m due to ongoing flood repair works and commercial construction waste with higher construction, also leading to a \$186k uplift in Building & Planning fees. \$1m uplift in water charges, as budget based on FY23 where water consumption was low due to wet environmental conditions, whilst FY24 experienced prolonged dry periods. Uplift in contributions to Community Services of \$616k, due to both an ageing population and return to "normal" operating levels post covid, where contributions were trending lower over the last 4 years.				
Other revenue	1,963	1,361	(602)	(31)% U
Lower than anticipated Moama Lights Ticket Sales (\$316k), Automated Depot Shed forecast revenue of \$675k in FY24, however did not open until FY25. Partially offset by unbudgeted temporary water allocation sales, recoverable water private works and commissions from providing agency services totalling \$303k.				
Operating grants and contributions	20,675	20,156	(519)	(3)% U
Capital grants and contributions	13,695	54,203	40,508	296% F
Unbudgeted Regional Emergency Road Repair Fund \$4m announced mid 2024, natural disaster funding \$2.8m, \$1.9m Moama Pre-School Additional Funding. \$20.4m in gifted assets not accounted for via budget (inc. \$10.5m in bridges from the state), as well as carry ons from projects in FY23. Partially offset by timing in receipt of funds for Fixing Country Roads 6 program to be received in FY25 instead (\$1.3m), and other unsuccessful grant programs discontinued.				
Interest and investment revenue	1,797	3,025	1,228	68% F
Rise in official interest rates from budget preparation date leading to corresponding increase in investment revenue, as well as additional capital grant funding increasing investment balance.				
Net gains from disposal of assets	4,183	–	(4,183)	(100)% U
Anticipated sale of land which result in a gain budgeted for in FY24, however now not expected until FY25 or FY26.				
Other income	257	601	344	134% F
As a result of rent review increases & cessation of covid & flood rent relief provisions, particularly relating to caravan parks & market value rental assessments.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	19,907	21,180	(1,273)	(6)% U
Materials and services	21,656	20,392	1,264	6% F
Borrowing costs	120	348	(228)	(190)% U
Unbudgeted adjustment relating to unwinding the present value discount for landfill and quarry restoration provisions of \$296k, offset by lower than anticipated costs relating to loans, due to the closure of loans relating to discontinued projects during the year.				
Depreciation, amortisation and impairment of non-financial assets	24,449	20,884	3,565	15% F
MRC conducted third party assessments of road and infrastructure assets completed in June 2023, leading to revaluation and resulting lower annual depreciation than budgeted.				
Other expenses	1,243	1,100	143	12% F
Additional rating relief and financial assistance provided to the community.				
Net losses from disposal of assets	–	9,203	(9,203)	– U
Carrying value of roads written off due to upgrade or renewal (\$5.95m.), write off carrying value of Sandys Bridge (Timber) replaced under Fixing Country Bridges program (\$1.02m).				
Statement of cash flows				
Cash flows from operating activities	23,997	40,259	16,262	68% F
Overall favourable revenue variance (particularly rates & annual charges, user charges & fees), reduction in government grants and subsidies receivable, increase in payables.				
Cash flows from investing activities	(27,460)	(31,522)	(4,062)	15% U
Budgeted proceeds from sale of IPPE that was discontinued during year, higher than budgeted asset purchases, particularly investment in intangible assets.				
Cash flows from financing activities	903	(1,141)	(2,044)	(226)% U
New loan budgeted for not taken out, higher than budgeted repayment of borrowings with 2 x loans closed during year relating to discontinued projects.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
Cash assets		
Cash on hand and at bank	14,862	7,266
Total cash and cash equivalents	14,862	7,266
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	14,862	7,266
Balance as per the Statement of Cash Flows	14,862	7,266

C1-2 Financial investments

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	43,205	–	49,944	–
Total	43,205	–	49,944	–
Equity securities at FVOCI				
Unlisted equity securities	–	2	–	2
Total	–	2	–	2
Total financial investments	43,205	2	49,944	2
Total cash assets, cash equivalents and investments	58,067	2	57,210	2

Material accounting policy information

The investments shown designated as equity securities as at FVOCI represent investments that the Council intends to hold for long-term strategic purposes.

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

	2024 \$ '000	2023 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	58,069	57,212
Less: Externally restricted cash, cash equivalents and investments	(44,402)	(43,868)
Cash, cash equivalents and investments not subject to external restrictions	13,667	13,344
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	3,697	5,269
External restrictions – included in liabilities	3,697	5,269
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	4,423	3,936
Developer contributions – water fund	1,793	1,241
Developer contributions – sewer fund	2,137	1,775
Specific purpose unexpended grants (recognised as revenue) – general fund	8,732	7,822
Water fund	3,963	7,278
Sewer fund	15,992	13,789
Special levies – land and water management	135	135
Unexpended Loans	–	643
Waste fund	3,466	1,916
Other	64	64
External restrictions – other	40,705	38,599
Total external restrictions	44,402	43,868

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)

	2024	2023
	\$ '000	\$ '000

(b) Internal allocations**Cash, cash equivalents and investments not subject to external restrictions**

13,667	13,344
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Less: Internally restricted cash, cash equivalents and investments

(9,090)	(12,292)
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Unrestricted and unallocated cash, cash equivalents and investments

4,577	1,052
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Internal allocations

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

Plant and vehicle replacement	616	1,187
Employees leave entitlement	1,449	1,110
Carry over works	2,157	–
Waste management	–	2,463
Community Services	290	290
Prepaid financial assistance grant (fag) - untied	–	2,634
Town improvements	200	–
Cemetery improvements	–	81
Sand/gravel pit restorations	369	290
Parks, halls and reserves	286	495
Office equipment	179	185
Stormwater drainage	101	101
Recreation and culture	265	360
Bush fire services	45	45
Roads	679	–
Retirement village	1,338	1,078
Levee bank	340	340
Technology OneCouncil	14	737
Economic	189	379
Cemetery	81	–
Caravan park	242	263
Buildings	226	241
Other	24	13
Total internal allocations	9,090	12,292

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	2,592	–	2,181	–
Interest and extra charges	423	–	407	–
User charges and fees	5,882	–	3,912	–
Accrued revenues				
– Interest on investments	943	–	430	–
Deferred debtors	–	–	136	461
Government grants and subsidies	4,119	–	4,356	–
Loans to non-profit organisations	9	26	22	22
Net GST receivable	1,117	–	1,092	–
Other debtors	83	–	146	–
Total	15,168	26	12,682	483
Less: provision for impairment				
Rates and annual charges	(112)	–	(86)	–
Other debtors	(61)	–	(47)	–
Total provision for impairment – receivables	(173)	–	(133)	–
Total net receivables	14,995	26	12,549	483

	2024 \$ '000	2023 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	133	131
+ new provisions recognised during the year	61	3
– amounts already provided for and written off this year	(21)	(1)
Balance at the end of the year	173	133

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.

C1-4 Receivables (continued)

Deferred debtor

In prior years, Council had deferred debtors in relation to industrial land development and the Moama Retirement Village and Mathoura Retirement Village (both are Section 355 committees of Council).

With the industrial land development, Council required a deposit paid up-front, with the remaining amount owed to Council over a term of up to three (3) years. Penalty interest applies if debtor does not adhere to the agreed repayment schedule.

Council took out loans on behalf of the two committees to construct new unit accommodation. The Retirement Villages are required to repay Council a loan over ten (10) years in relation to construction of new unit accommodation.

During FY24, the deferred debtor relating to the industrial land developments was paid in full and the loans associated with the Retirement Villages was repaid and the balance of deferred debtor cleared.

C1-5 Inventories

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	–	–	–	315
Stores and materials	497	–	520	–
Total inventories at cost	497	–	520	315
Total inventories	497	–	520	315

Material accounting policy information

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Infrastructure, property, plant and equipment

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	new assets	Re-measureme nt 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	\$ '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
Plant and equipment (under finance lease)	862	(350)	512	—	—	—	—	(178)	—	24	—	—	—	—	885	(527)	358
Land:																	
— Operational land	20,279	—	20,279	—	—	—	(31)	—	—	4,499	95	(673)	—	428	24,597	—	24,597
— Community land	69,533	—	69,533	—	—	—	—	—	—	(4,186)	152	(1,957)	—	1,180	64,722	—	64,722
— Land under roads (post 30/6/08)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
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)	—	1,571	68,708	(23,042)	45,666
— 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	1,280,679	(299,814)	980,865	20,618	14,935	3,318	(9,783)	(20,600)	—	11,766	19,055	(3,103)	(238)	73,054	1,409,364	(319,477)	1,089,887

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

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period										At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions	Re-measurement of asset	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Developer / other contributions	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)		Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	Renewals ¹	new assets									\$ '000	\$ '000	\$ '000
Capital work in progress	10,037	–	10,037	6,177	5,226	–	–	(5,796)	–	–	–	–	–	15,644	–	15,644
Plant and equipment	22,888	(12,156)	10,732	953	529	–	(190)	(2,522)	5	–	–	2,596	–	24,907	(12,804)	12,103
Office equipment	2,300	(1,090)	1,210	–	–	–	–	(461)	–	–	–	20	–	2,339	(1,570)	769
Furniture and fittings	736	(70)	666	5	–	–	–	(39)	–	–	–	27	–	771	(112)	659
Plant and equipment (under finance lease)	895	(179)	716	–	–	–	–	(171)	–	(33)	–	–	–	862	(350)	512
Land:																
– Operational land	17,603	–	17,603	–	–	–	–	–	–	–	–	2,676	–	20,279	–	20,279
– Community land	60,596	–	60,596	–	–	–	–	–	–	–	–	8,937	–	69,533	–	69,533
– Land under roads (post 30/6/08)	19	–	19	–	–	–	–	–	–	(19)	–	–	–	–	–	–
Land improvements – depreciable	9,207	(106)	9,101	–	–	–	–	(6)	–	–	–	3,444	–	12,795	(256)	12,539
Infrastructure:																
– Buildings – non-specialised	23,229	(5,614)	17,615	4	–	–	–	(396)	39	42	–	1,736	–	25,601	(6,561)	19,040
– Buildings – specialised	55,795	(18,715)	37,080	297	–	–	–	(950)	527	–	–	3,225	–	61,480	(21,301)	40,179
– Other structures	34,432	(10,553)	23,879	11	–	–	–	(1,626)	54	–	–	2,941	–	38,522	(13,264)	25,258
– Roads	474,150	(148,771)	325,379	4,473	41	–	–	(3,339)	1,797	(50)	2,351	–	31,869	493,492	(142,074)	351,418
– Bridges	76,910	(19,000)	57,910	266	–	–	–	(302)	3,368	–	–	29,985	–	115,683	(25,657)	90,026
– Footpaths	15,517	(7,136)	8,381	16	405	–	–	(57)	6	–	1,267	–	2,358	16,631	(4,453)	12,178
– Bulk earthworks (non-depreciable)	207,812	–	207,812	1,230	–	–	–	(1,658)	–	–	194	(64,373)	–	143,205	–	143,205
– Stormwater drainage	53,796	(14,183)	39,613	–	–	–	–	(667)	–	–	3,875	–	4,689	64,106	(16,596)	47,510
– Water supply network	77,537	(21,473)	56,064	462	370	–	–	(106)	–	–	1,722	–	4,374	86,267	(24,777)	61,490
– Sewerage network	66,860	(21,662)	45,198	25	208	–	–	(16)	–	–	2,631	–	4,414	76,222	(24,948)	51,274
– Swimming pools	550	(550)	–	–	–	–	–	(81)	–	–	–	1,952	–	4,078	(2,207)	1,871
Other assets:																
– Library books	286	(124)	162	–	–	–	–	(51)	–	–	–	6	–	297	(180)	117
– Other	604	(253)	351	–	–	–	–	(55)	–	–	–	14	–	630	(320)	310
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	6,125	(1,051)	5,074	–	–	252	–	(893)	–	–	–	–	–	6,377	(1,944)	4,433
– Quarry assets	965	(378)	587	38	–	5	–	(74)	–	–	–	–	–	958	(440)	518
Total infrastructure, property, plant and equipment	1,218,849	(283,064)	935,785	13,957	6,779	257	(5,707)	(23,076)	–	(60)	12,040	(64,373)	105,263	1,280,679	(299,814)	980,865

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

C1-6 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.

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. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Land Improvements	Years
Office equipment	3 to 5	Land improvements	0 to 50
Furniture and fittings	10 to 100		
Plant and equipment	5 to 20	Buildings	
Plant and equipment (under finance lease)	4 to 5	Buildings - non-specialised	10 to 150
		Buildings - specialised	10 to 150
Water and sewer assets		Stormwater assets	
Water supply network	17 to 130	Stormwater drainage	25 to 150
Sewerage network	7 to 160		
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
Other Assets			
Library books	3 to 10		
Other	10		

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.

C1-6 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.

C1-7 Intangible assets

Intangible assets are as follows:

	2024 \$ '000	2023 \$ '000
Water Licences		
Opening values at 1 July		
Gross book value	6,370	2,428
Net book value – opening balance	6,370	2,428
Movements for the year		
Purchases	1,426	2,880
Revaluation	(36)	1,062
Closing values at 30 June		
Gross book value	7,760	6,370
Total water licences – net book value	7,760	6,370
Software		
Opening values at 1 July		
Gross book value	4,250	2,527
Accumulated amortisation	(218)	(49)
Net book value – opening balance	4,032	2,478
Movements for the year		
Development costs	581	1,723
Amortisation charges	(284)	(169)
Closing values at 30 June		
Gross book value	4,831	4,250
Accumulated amortisation	(502)	(218)
Total Software – net book value	4,329	4,032
Total intangible assets – net book value	12,089	10,402

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 has purchased a new system, Technology One Council, and customised its setup, which it recognises as an intangible asset. Amortisation costs are applicable from 1 July 2021.

C1-8 Other

Other assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Prepayments	1,544	–	254	–
Total other assets	1,544	–	254	–

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 one building which is leased for a doctors surgery. Lease is month by month and no formal lease agreement is currently in place.

Council also 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. There are couple of plant items for Waste Management under lease contracts and reported in the financial statements for their current and non current liability.

(a) Lease liabilities

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Lease liabilities	180	188	184	354
Total lease liabilities	180	188	184	354

(b) (i) The maturity analysis

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
2024					
Cash flows	180	188	–	368	368
2023					
Cash flows	184	354	–	538	538

(ii) Lease liabilities relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Total lease liabilities relating to unrestricted assets	180	188	184	354
Total lease liabilities	180	188	184	354

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:

	2024 \$ '000	2023 \$ '000
Expenses relating to short-term leases	180	184
Expenses relating to leases of low-value assets	180	184

(d) Statement of Cash Flows

Total cash outflow for leases	180	184
	180	184

(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.

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

	2024 \$ '000	2023 \$ '000
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(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)	601	287
Total income relating to operating leases for Council assets	601	287

(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	660	623
1–2 years	651	614
2–3 years	663	626
3–4 years	674	636
4–5 years	714	674
> 5 years	11,390	10,745
Total undiscounted lease payments to be received	14,752	13,918

Material accounting policy information

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*. The lease income is recognised on a straight-line basis over the lease term.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Prepaid rates	570	–	487	–
Goods and services – operating expenditure	4,997	–	3,625	–
Accrued expenses:				
– Borrowings	–	–	1	–
– Salaries and wages	769	–	719	–
– Other expenditure accruals	886	–	526	–
Advances	731	–	244	–
Security bonds, deposits and retentions	2,168	–	1,503	–
Other	47	–	35	–
Total payables	10,168	–	7,140	–

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	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,540	–	5,269	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	157	–	–	–
Total grants received in advance		3,697	–	5,269	–
Total contract liabilities		3,697	–	5,269	–

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.

C3-3 Borrowings

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Loans – secured ¹	267	1,422	476	2,173
Total borrowings	267	1,422	476	2,173

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

(a) Changes in liabilities arising from financing activities

	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 C2-1b)	538	(170)	–	–	–	–	368
Total liabilities from financing activities	3,187	(1,130)	–	–	–	–	2,057

	2022		Non-cash movements				2023
	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	3,252	(603)	–	–	–	–	2,649
Lease liability (Note C2-1b)	742	(204)	–	–	–	–	538
Total liabilities from financing activities	3,994	(807)	–	–	–	–	3,187

(b) Financing arrangements

	2024 \$ '000	2023 \$ '000
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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	9	33
Total drawn financing arrangements	9	33

Undrawn facilities

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

– Bank overdraft facilities	400	400
– Credit cards/purchase cards	91	67
Total undrawn financing arrangements	491	467

(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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Annual leave	1,705	–	1,593	–
Long service leave	2,421	372	2,093	512
Gratuities	123	–	–	–
Total employee benefit provisions	4,249	372	3,686	512

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

	2024 \$ '000	2023 \$ '000
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The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	3,780	3,281
	3,780	3,281

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

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	10,027	102	6,612
Sub-total – asset remediation/restoration	–	10,027	102	6,612
Total provisions	–	10,027	102	6,612

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
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
2023		
At beginning of year	6,172	6,172
Changes to provision:		
Revised costs	245	245
Unwinding of discount	297	297
Total other provisions at end of year	6,714	6,714

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 reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve 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 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000	Waste Management 2024 \$ '000
Income from continuing operations				
Rates and annual charges	12,224	3,367	3,523	2,439
User charges and fees	4,300	3,578	439	4,623
Interest and investment revenue	1,466	513	817	229
Other revenue	936	235	65	125
Grants and contributions provided for operating purposes	20,017	—	—	139
Grants and contributions provided for capital purposes	48,625	3,488	2,002	88
Other income	601	—	—	—
Total income from continuing operations	88,169	11,181	6,846	7,643
Expenses from continuing operations				
Employee benefits and on-costs	16,654	2,165	937	1,424
Materials and services	14,415	2,078	909	2,990
Borrowing costs	85	—	—	263
Depreciation, amortisation and impairment of non-financial assets	16,804	1,772	1,075	1,233
Other expenses	1,070	11	6	13
Net losses from the disposal of assets	9,125	39	—	39
Total expenses from continuing operations	58,153	6,065	2,927	5,962
Operating result from continuing operations	30,016	5,116	3,919	1,681
Net operating result for the year	30,016	5,116	3,919	1,681
Net operating result attributable to each council fund	30,016	5,116	3,919	1,681
Net operating result for the year before grants and contributions provided for capital purposes	(18,609)	1,628	1,917	1,593

D1-2 Statement of Financial Position by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000	Waste Management 2024 \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	11,582	78	3,095	107
Investments	19,044	5,678	15,034	3,449
Receivables	10,891	2,195	713	1,196
Inventories	497	—	—	—
Other	1,544	—	—	—
Non-current assets classified as held for sale	3,103	—	—	—
Total current assets	46,661	7,951	18,842	4,752
Non-current assets				
Investments	2	—	—	—
Receivables	26	—	—	—
Infrastructure, property, plant and equipment	935,704	77,375	63,270	13,538
Intangible assets	4,329	7,760	—	—
Right of use assets	(350)	—	—	350
Total non-current assets	939,711	85,135	63,270	13,888
Total assets	986,372	93,086	82,112	18,640
LIABILITIES				
Current liabilities				
Payables	10,048	93	20	7
Income received in advance	(144)	144	—	—
Contract liabilities	3,697	—	—	—
Lease liabilities	3	—	—	177
Borrowings	267	—	—	—
Employee benefit provision	4,249	—	—	—
Total current liabilities	18,120	237	20	184
Non-current liabilities				
Lease liabilities	6	—	—	182
Borrowings	1,422	—	—	—
Employee benefit provision	372	—	—	—
Provisions	1,229	—	—	8,798
Total non-current liabilities	3,029	—	—	8,980
Total liabilities	21,149	237	20	9,164
Net assets	965,223	92,849	82,092	9,476
EQUITY				
Accumulated surplus	667,358	62,072	49,149	7,889
Revaluation reserves	297,865	30,777	32,943	1,587
Council equity interest	965,223	92,849	82,092	9,476
Total equity	965,223	92,849	82,092	9,476

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 2024	Ownership 2023	Principal place of business	Voting rights 2024	Voting rights 2023
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 2024. The financial position and performance of subsidiaries for the financial year ended 30 June 2024 have been included in these consolidated financial statements.

Summarised financial information for the Subsidiary

	2024 \$ '000	2023 \$ '000
Summarised statement of comprehensive income		
Revenue	47	44
Expenses	(36)	(73)
Profit for the period	11	(29)
Total comprehensive income	11	(29)
Summarised statement of financial position		
Current assets	45	34
Total assets	45	34
Net assets	45	34
Summarised statement of cash flows		
Cash flows from operating activities	11	(32)
Net increase (decrease) in cash and cash equivalents	11	(32)

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 2024	Ownership 2023	Principal place of business	Voting rights 2024	Voting rights 2023
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 2024. The financial position and performance of subsidiaries for the financial year ended 30 June 2024 have been included in these consolidated financial statements.

Summarised financial information for the Subsidiary

	2024 \$ '000	2023 \$ '000
Summarised statement of comprehensive income		
Revenue	55	—
Expenses	(46)	—
Profit for the period	9	—
Total comprehensive income	9	—
Summarised statement of financial position		
Current assets	237	192
Non-current assets	—	371
Total assets	237	563
Net assets	237	563

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 2024	Ownership 2023	Principal place of business	Voting rights 2024	Voting rights 2023
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 2024. The financial position and performance of subsidiaries for the financial year ended 30 June 2024 have been included in these consolidated financial statements.

Summarised financial information for the Subsidiary

	2024 \$ '000	2023 \$ '000
Summarised statement of comprehensive income		
Revenue	292	121
Expenses	(77)	(80)
Profit for the period	215	41
Total comprehensive income	215	41
Summarised statement of financial position		
Current assets	1,101	886
Total assets	1,101	886
Current liabilities	287	233
Total liabilities	287	233
Net assets	814	653
Summarised statement of cash flows		
Cash flows from operating activities	85	7
Cash flows from investing activities	130	—
Net increase in cash and cash equivalents	215	7

Material accounting policy information

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

These consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cash flows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end.

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 the *Local Government Act 1993* and Minister's investment order 625.

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:

- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **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

	2024 \$ '000	2023 \$ '000
The impact on 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	433	489

(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. Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

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
2024				
Gross carrying amount	371	1,718	503	2,592
2023				
Gross carrying amount	–	1,934	247	2,181

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	31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
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
2023						
Gross carrying amount	8,663	774	21	255	1,271	10,984
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	3.70%	0.43%
ECL provision	–	–	–	–	47	47

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
2024							
Payables	0.00%	2,168	–	–	–	2,168	10,168
Borrowings	2.14%	–	267	1,125	297	1,689	1,689
Total financial liabilities		2,168	267	1,125	297	3,857	11,857
2023							
Payables	0.00%	1,503	5,637	–	–	7,140	7,140
Borrowings	3.12%	–	476	1,394	779	2,649	2,649
Total financial liabilities		1,503	6,113	1,394	779	9,789	9,789

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.

Capital 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).

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 1 Quoted prices in active markets		Level 2 Significant observable inputs ^{1, 2}		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements											
Financial assets											
Financial investments	C1-2										
– 'Financial assets - "											
Available for sale"		30/06/2024	30/06/2023	43,266	49,944	–	–	–	–	43,266	49,944
Total financial assets				43,266	49,944	–	–	–	–	43,266	49,944
Infrastructure, property, plant and equipment											
	C1-6										
Operational Land		30/06/2022	30/06/2022	–	–	24,597	20,279	–	–	24,597	20,279
Community Land		30/06/2022	30/06/2022	–	–	64,721	69,533	–	–	64,721	69,533
Land under roads (post 30/06/08)		30/06/2018	30/06/2018	–	–	–	–	–	–	–	–
Land Improvements depreciable		30/06/2023	30/06/2023	–	–	–	–	12,625	12,539	12,625	12,539
Buildings – non-specialised		30/06/2022	30/06/2022	–	–	553	1,014	18,673	18,026	19,226	19,040
Buildings – specialised		30/06/2022	30/06/2022	–	–	–	–	45,666	40,179	45,666	40,179
Other Structures		30/06/2023	30/06/2023	–	–	–	–	27,672	25,258	27,672	25,258
Roads		30/06/2022	30/06/2022	–	–	–	–	386,035	351,418	386,035	351,418
Bridges		30/06/2022	30/06/2022	–	–	–	–	114,844	90,026	114,844	90,026
Footpaths		30/06/2022	30/06/2022	–	–	–	–	16,452	12,178	16,452	12,178
Bulk Earthworks		30/06/2022	30/06/2022	–	–	–	–	153,844	143,205	153,844	143,205
Stormwater Drainage		30/06/2024	30/06/2022	–	–	–	–	56,532	47,510	56,532	47,510
Water Supply Network		30/06/2024	30/06/2022	–	–	–	–	67,883	61,490	67,883	61,490
Sewerage Network		30/06/2024	30/06/2022	–	–	–	–	58,067	51,274	58,067	51,274
Swimming Pools		30/06/2023	30/06/2023	–	–	–	–	1,883	1,871	1,883	1,871
Library Books		30/06/2022	30/06/2022	–	–	–	–	61	117	61	117
Other Assets		30/06/2022	30/06/2022	–	–	–	–	255	310	255	310
Tip Assets		30/06/2022	30/06/2022	–	–	–	–	6,393	4,433	6,393	4,433
Quarry Assets		30/06/2022	30/06/2022	–	–	–	–	832	518	832	518
Total infrastructure, property, plant and equipment				–	–	89,871	90,826	967,717	860,352	1,057,588	951,178

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy											
\$ '000	Notes	Date of latest valuation		Level 1 Quoted prices in active markets		Level 2 Significant observable inputs ^{1, 2}		Level 3 Significant unobservable inputs		Total			
		2024	2023	2024	2023	2024	2023	2024	2023	2024	2023		
Non-recurring fair value measurements													
Discontinued operations													
Water Access Licences	30/06/2024	30/06/2023		7,760	6,370		—	—		—	—	7,760	6,370
Total discontinued operations				7,760	6,370		—	—		—	—	7,760	6,370

(1) Community Land revalued at 30 June 2022 and resulted in a change from Level 3 to Level 2 observable inputs.

(2) Buildings Specialised revalued at 30 June 2022 and resulted in a predominate change from Level 2 to Level 3 observable inputs.

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

Indexation has been done on this asset class as of 30 June 2024. The last full asset class valuation was by an independent consultant (APV Valuers and Asset Management) on 30 June 2022. 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 cost of \$1,000).

Land Under Roads

Last revalued in June 2018 internally by Council.

Land Improvements

Land Improvements comprises of flood levee banks and associated infrastructure like penstocks and flood gates.

This asset class was inspected and valued internal by Council 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).

Buildings – non-specialised and specialised

Indexation has been done on this asset class as of 30 June 2024. The last full asset class valuation was by an independent consultant (APV Valuers and Asset Management) on 30 June 2022. Council engaged commercial valuers to value all Council's buildings as at 30 June 2022. 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 2024. The last full asset class valuation was 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).

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.
- Pattern of consumption straight line pattern of consumption.
- Indexation has been applied for the 2023/24 financial year.

E2-1 Fair value measurement (continued)

Stormwater Drainage

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.

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.

This asset class was inspected and valued 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 library books, heritage collections and reinstatement of tip and quarry assets etc. Council's Asset Department undertook a revaluation for these assets as at 30 June 2023. Quoted prices in an active market for similar items and condition assessment have been used to revalue these assets.

Landfill remediation included a recalculation of remediation costs, which have a bearing on the asset valuation. The remediation costs for were based on a report provided by Talis Consultants in June 2022 and reviewed and index for the 2022/23 financial year.

Quarry assets were indexed as at 30 June 2023. Council had undertaken a full revaluation process for the 2020/21 financial year, using in-house experience and supplier invoices/ quotes (where applicable) to derive unit costings at 30 June 2021. For 2022/23 financial year, there was a recalculation of remediation costs based on indexation parameters, which have a bearing on the asset valuation. The remediation costs were based on Infrastructure Department costs to remediate the assets.

E2-1 Fair value measurement (continued)

Financial Assets – Non-current assets classified as “available for sale” - Shares

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. These were changed for the current year and the previous year due to the recognition of previously unrecognised water rights.

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

Council uses a combination of commercial Valuers and Council's Engineering Department staff.

Valuation Technique – where the Council staff are suitably qualified and are appropriately resourced to undertake the asset valuation, then an internal valuation will be undertaken. 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”.

If suitably qualified staff are not available then the Council will employ contractors to do part or all of the above process.

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.

	Fair value (30/6/24) 2024 \$ '000	Valuation technique/s	Unobservable inputs
I,PP&E			
Land improvements – depreciable	12,625	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value. Unit rates per m in length varied from \$86 to \$15,067
Buildings - non specialised	18,673	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives. Unit rates per m2 varied from \$605 to \$14,552
Buildings – specialised	45,666	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value. Unit rates per m2 varied from \$245 to \$10,294
Other structures	27,672	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value. Unit rates per m2 or length varied from \$117 to \$14,789
Roads, bridges and footpaths	517,331	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per m2 varied from \$10.73 to \$3,332,240
Bulk earthworks	153,844	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per m2 or length varied from \$3.19 to \$5.96
Stormwater drainage	56,532	Cost approach	Asset condition, remaining lives. Unit rates per m in length varied from \$41 to \$2,454
Water supply network	67,883	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m in length varied from \$15 to \$614

E2-1 Fair value measurement (continued)

	Fair value (30/6/24) 2024 \$ '000	Valuation technique/s	Unobservable inputs
Sewerage network	58,067	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m in length varied from \$38 to \$1,791
Swimming Pools	1,883	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per m2 varied from \$7,064 to \$22,788
Tips and Quarries	7,225	Cost approach	Environmental legislation, timing of expected cash outflows, asset condition
Other Assets	316	Cost approach	Asset condition and remaining lives using componentisation. Unit rates per unit varied from \$20 to \$383
Non-current assets classified as 'held for sale'			
Shares	2	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 is provided below:

	Land improvement depreciable		Building specialised		Building Non Specialised		Other structures	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	12,539	9,101	40,179	37,080	19,040	17,615	25,258	23,879
Transfers from/(to) another asset class	—	—	—	—	23	—	107	—
Purchases (GBV)	—	—	5,570	824	98	43	3,039	65
Disposals (WDV)	(543)	—	(477)	—	(397)	—	(350)	(1)
Depreciation and impairment	(1)	(6)	(704)	(950)	(435)	(396)	(1,618)	(1,626)
Revaluation Movement - Equity	630	3,444	1,571	3,225	897	1,736	1,236	2,941
Reinstatement	—	—	—	—	—	—	—	—
Other	—	—	(473)	—	—	42	—	—
Closing balance	12,625	12,539	45,666	40,179	19,226	19,040	27,672	25,258

	Roads, bridges and footpaths		Bulk earthworks		Stormwater drainage		Water supply network	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	453,622	391,670	143,205	207,812	47,510	39,613	61,490	56,064
Transfers from/(to) another asset class	11,459	—	(160)	—	—	—	269	—
Purchases (GBV)	29,317	13,990	2,589	1,424	3,308	3,875	1,362	2,554
Disposals (WDV)	(5,464)	(3,698)	(1,627)	(1,658)	—	—	(39)	(106)
Depreciation and impairment	(9,439)	(12,502)	—	—	(776)	(667)	(1,559)	(1,396)
Revaluation Movement - Equity	37,836	64,212	9,837	(64,373)	6,490	4,689	6,360	4,374
Reinstatement	—	—	—	—	—	—	—	—
Other	—	(50)	—	—	—	—	—	—
Closing balance	517,331	453,622	153,844	143,205	56,532	47,510	67,883	61,490

	Sewerage network		Swimming pools		Tip and quarry assets		Other assets	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	51,274	45,198	1,871	—	4,951	5,661	427	513
Transfers from/(to) another asset class	(269)	—	—	—	—	—	—	—
Purchases (GBV)	1,620	2,864	—	—	—	38	—	—
Disposals (WDV)	—	(16)	—	—	—	(38)	—	—
Depreciation and impairment	(1,049)	(1,186)	(86)	(81)	(1,044)	(967)	(111)	(106)
Revaluation Movement - Equity	6,491	4,414	98	1,952	—	—	—	20
Reinstatement	—	—	—	—	3,318	257	—	—
Closing balance	58,067	51,274	1,883	1,871	7,225	4,951	316	427

E2-1 Fair value measurement (continued)

	Total	
	2024 \$ '000	2023 \$ '000
Opening balance	875,409	847,530
Transfers from/(to) another asset class	11,453	–
Purchases (GBV)	50,961	27,169
Disposals (WDV)	(9,752)	(5,707)
Depreciation and impairment	(20,600)	(23,076)
Revaluation Movement - Equity	71,208	29,277
Reinstatement	3,318	257
Other	(473)	(41)
Closing balance	981,524	875,409

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 the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 *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% Salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, 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 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. It is estimated that there are \$22,422.12 past service contributions remaining.

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 additional 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.

The amount of employer contributions to the defined benefit section of the Scheme and recognised as an expense and disclosed as part of the superannuation expenses in Note B3-1 for the year ending 30 June 2024 was \$38,110.28. The last valuation of the Scheme was performed by Actuary, Mr. Richard Boyfield for the year ended 30 June 2023.

Murray River Council's expected contribution to the plan for the next annual reporting period is \$26,661.48.

E3-1 Contingencies (continued)

The estimated employer reserves financial position for the pooled employees at 30 June 2024 is:

Employer reserves only*	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

* excluding member accounts and reserves on both assets and liabilities

The share of this deficit that is broadly attributed to the Council is estimated to be in the order of \$1,927.71 as at 30 June 2024.

Murray River 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 Murray River Council's accounts. Murray River 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:

Investment return	6.00% per annum
Salary inflation	3.50% per annum
Increase in CPI	3.5% for FY 23/24 2.50% per annum thereafter

*Plus promotional increases.

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.

(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.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

E3-1 Contingencies (continued)

(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)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. The amount of KMP compensation included in Income Statement:

	2024 \$ '000	2023 \$ '000
Short-term benefits	1,449	1,398
Post-employment benefits	151	130
Other long-term benefits	39	27
Total	1,639	1,555

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
2024					
Related Employees ¹	127	–	14 Days	–	–
Related Creditors ²	337	–	30 Days	–	–
2023					
Related Employees ¹	–	–		–	–
Related Creditors ²	508	–		–	–

(1) Employee costs for related parties to KMP

(2) Expenditure relates to the procurement of services and materials from various businesses which are related parties to KMP

F1-2 Councillor and Mayoral fees and associated expenses

	2024	2023
	\$ '000	\$ '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	38	28
Councillors' fees	147	114
Other Councillors' expenses (including Mayor)	152	123
Total	337	265

F2 Other relationships

F2-1 Audit fees

	2024	2023
	\$ '000	\$ '000

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	100	145
Remuneration for audit and other assurance services	100	145
Total Auditor-General remuneration	100	145
Total audit fees	100	145

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2024 \$ '000	2023 \$ '000
Net operating result from Income Statement	40,732	15,021
Add / (less) non-cash items:		
Depreciation and amortisation	20,884	23,076
(Gain) / loss on disposal of assets	9,203	4,800
Non-cash capital grants and contributions	(31,910)	(13,624)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Revaluation decrements / impairments of IPP&E direct to P&L	–	169
– Other (Revaluation Intangible Assets)	–	1,062
Amortisation of premiums, discounts and prior period fair valuations		
– Interest exp. on interest-free loans received by Council (previously fair valued)	11	13
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,626)	1,297
Increase in provision for impairment of receivables	40	2
Decrease of inventories	23	192
(Increase) / decrease of other current assets	(1,290)	256
Increase / (decrease) in payables	1,372	(11)
Decrease in accrued interest payable	(1)	–
Increase in other accrued expenses payable	410	475
Increase in other liabilities	1,247	479
Decrease in contract liabilities	(1,572)	(84)
Increase / (decrease) in employee benefit provision	423	(585)
Increase in other provisions	3,313	542
Net cash flows from operating activities	40,259	33,080

(b) Non-cash investing and financing activities

Developer contributions 'in kind'	9,982	13,624
Other dedications	21,928	–
Total non-cash investing and financing activities	31,910	13,624

G2-1 Commitments

Capital commitments (exclusive of GST)

	2024 \$ '000	2023 \$ '000
--	-----------------	-----------------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Road infrastructure	623	595
Bridges	1,634	3,804
Other	3,550	4,953
Wastewater	948	—
Buildings	311	5,041
Total commitments	7,066	14,393

These expenditures are payable as follows:

Within the next year	7,066	14,393
Total payable	7,066	14,393

Sources for funding of capital commitments:

Unexpended grants	2,188	1,180
Externally restricted reserves	1,537	763
Unrestricted general funds	1,846	2,778
Future grants and contributions	1,495	9,672
Total sources of funding	7,066	14,393

Details of capital commitments

Construction of Automated Depot shed - \$182k
 River Country Art Trail - \$701k
 Raw and Filtered Water Main Renewals - \$548k
 Horsehoe Lagoon Development \$236k
 Moama & Barham Sewerage Scheme Upgrade - \$807k
 2.5% Retention - Moama Pre-School - \$129k
 Natural Disaster Recovery Works - Transport - \$161k
 Supply & Installation of Bridges - \$1.53m
 Murray Downs Boat Ramp Construction - \$1.32m
 Meninya Street Precinct Project - \$744k
 4G Pump Upgrade Sewerage System - \$141k
 Regional Roads Heavy Patching - \$561k

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 2023 \$ '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 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Drainage	284	132	—	2,901	18	—	—	434	—
Roads	2,705	600	—	3,092	122	(555)	—	2,873	—
Open space	301	132	—	—	18	—	—	451	—
Community facilities	155	64	—	—	10	—	—	229	—
Domestic Waste	78	88	—	—	6	—	—	172	—
S7.11 contributions – under a plan	3,523	1,016	—	5,993	174	(555)	—	4,159	—
S7.12 levies – under a plan	396	—	—	—	21	—	—	417	—
Total S7.11 and S7.12 revenue under plans	3,919	1,016	—	5,993	195	(555)	—	4,576	—
S7.11 not under plans	17	—	—	—	1	—	—	18	—
S64 contributions	3,016	1,409	95	3,989	160	(655)	—	3,930	—
Total contributions	6,952	2,425	95	9,982	356	(1,210)	—	8,524	—

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. 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 2023 \$ '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 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTION PLAN (former Murray Shire)									
Drainage	268	128	—	2,901	17	—	—	413	—
Roads	2,070	588	—	3,092	95	(547)	—	2,207	—
Open space	292	126	—	—	17	—	—	435	—
Community facilities	121	60	—	—	8	—	—	189	—
Domestic Waste	78	85	—	—	6	—	—	169	—
Total	2,829	987	—	5,993	143	(547)	—	3,413	—

G4-2 Developer contributions by plan (continued)

	Opening balance at 1 July 2023 \$ '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 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTION PLAN (former Wakool)									
Drainage	16	4	–	–	1	–	–	21	–
Roads	635	12	–	–	27	(8)	–	666	–
Open space	9	6	–	–	1	–	–	16	–
Community facilities	34	4	–	–	2	–	–	40	–
Waste Management	–	3	–	–	–	–	–	3	–
Total	694	29	–	–	31	(8)	–	746	–

S7.12 Levies – under a plan

CONTRIBUTION PLAN (former Murray Shire)

Community facilities	396	–	–	–	21	–	–	417	–
Total	396	–	–	–	21	–	–	417	–

G4-3 Contributions not under plans

S94 CONTRIBUTIONS – NOT UNDER A PLAN (former Wakool)

Kerb & Gutter	17	–	–	–	1	–	–	18	–
Total	17	–	–	–	1	–	–	18	–

G4-4 S64 contributions

S64 contributions (former Murray Shire)

Sewer	1,461	410	–	1,497	78	(159)	–	1,790	–
Water	1,185	930	95	2,397	63	(440)	–	1,738	–
Total	2,646	1,340	95	3,894	141	(599)	–	3,528	–

S64 contributions (former Wakool)

Sewerage	314	17	–	–	16	–	–	347	–
Water	56	52	–	–	3	(56)	–	55	–
Total	370	69	–	–	19	(56)	–	402	–

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(4,215)	(7.07)%	(26.22)%	(31.18)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	59,636				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	39,480	34.68%	36.54%	42.90%	> 60.00%
Total continuing operating revenue ¹	113,839				
3. Unrestricted current ratio					
Current assets less all external restrictions	30,898	2.85x	3.09x	3.71x	> 1.50x
Current liabilities less specific purpose liabilities	10,827				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	17,017	11.43x	8.11x	8.58x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,489				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	2,903	11.90%	11.57%	11.72%	< 10.00%
Rates and annual charges collectable	24,401				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	58,067	15.57 months	14.67 months	13.44 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	3,730				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies.

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method.

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	(16.48)%	(50.93)%	21.16%	32.90%	39.57%	53.21%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	28.12%	32.98%	68.80%	51.77%	70.76%	54.78%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.85x	3.09x	33.55x	34.74x	942.10x	303.79x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	7.14x	1.03x	—	—	—	—	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	16.58%	15.43%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	14.72 months	14.28 months	—	—	—	—	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 26a above.

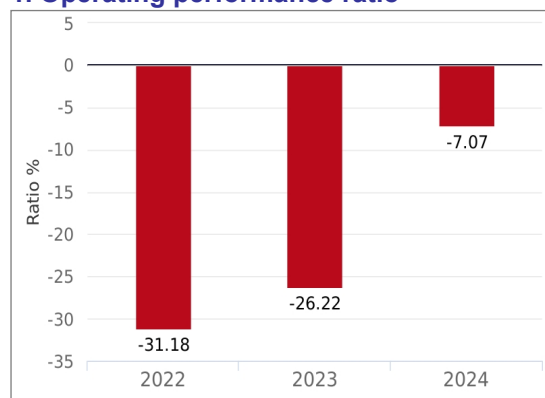
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2023/24 result

2023/24 ratio (7.07)%

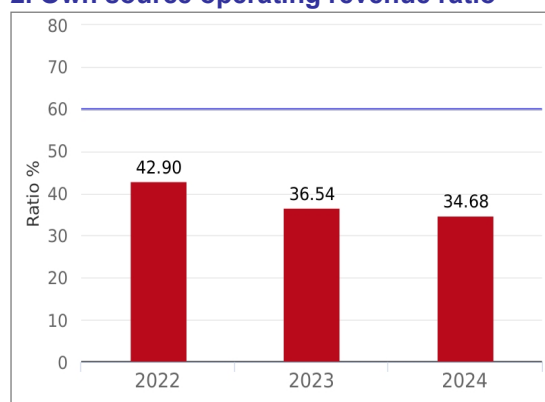
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2023/24 result

2023/24 ratio 34.68%

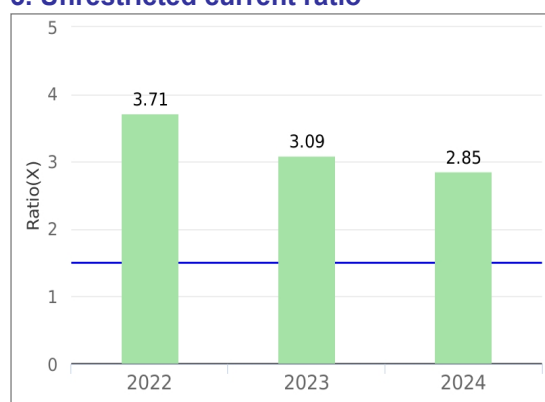
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2023/24 result

2023/24 ratio 2.85x

Benchmark: — > 1.50x

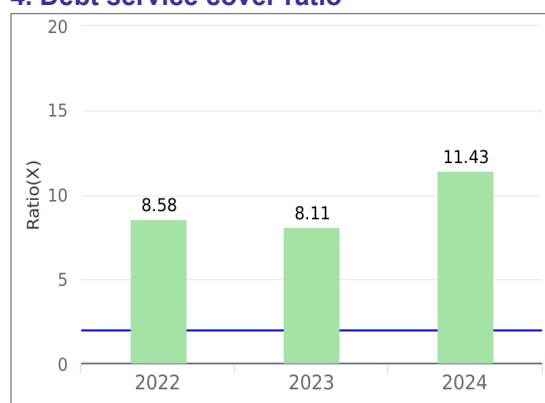
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2023/24 result

2023/24 ratio 11.43x

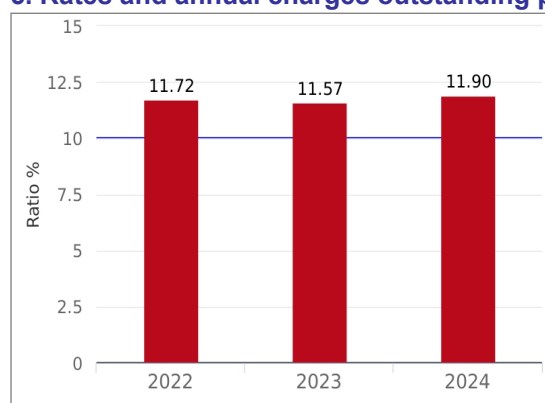
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 11.90%

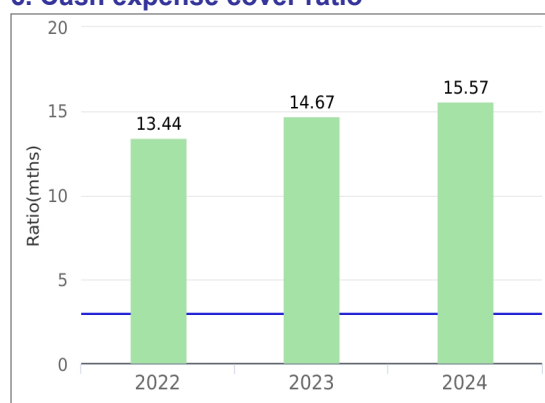
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2023/24 result

2023/24 ratio 15.57 months

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark



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 2024, the Statement of Financial Position as at 30 June 2024, 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 this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, 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 2024 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.



Aubrey Perez
Delegate of the Auditor-General for New South Wales

13 November 2024
SYDNEY



Cr John Harvie
Mayor
Murray River Council
PO Box 906
Moama NSW 2713

Contact: Aubrey Perez
Phone no: 02 9275 7251
Our ref: R008-2124742775-9325

13 November 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
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 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	21.6	19.1	↑ 13.1
Grants and contributions revenue	74.4	55.0	↑ 35.3
Operating result from continuing operations	40.7	15.0	↑ 171.3
Net operating result before capital grants and contributions	(13.5)	(18.7)	↑ 27.8

Rates and annual charges revenue (\$21.6million) increased by \$2.5 million (13.1 per cent) in 2023–24 due to the rate peg increase of 4.1 per cent and a \$1.7 million increase on water and sewerage services annual charges.

Grants and contributions revenue (\$74.4 million) increased by \$19.4 million (35.3 per cent) in 2023–24 mainly due to increase of \$21.9 million in non-cash contributions related to roads and bridges assets recognised during the year.

Council's operating result from continuing operations was \$40.7 million (including depreciation, amortisation and impairment expense of \$20.9 million) was \$25.7 million higher than the 2022–23 result. This was mainly due to the non-cash contributions related to roads and bridges assets recognised during the year.

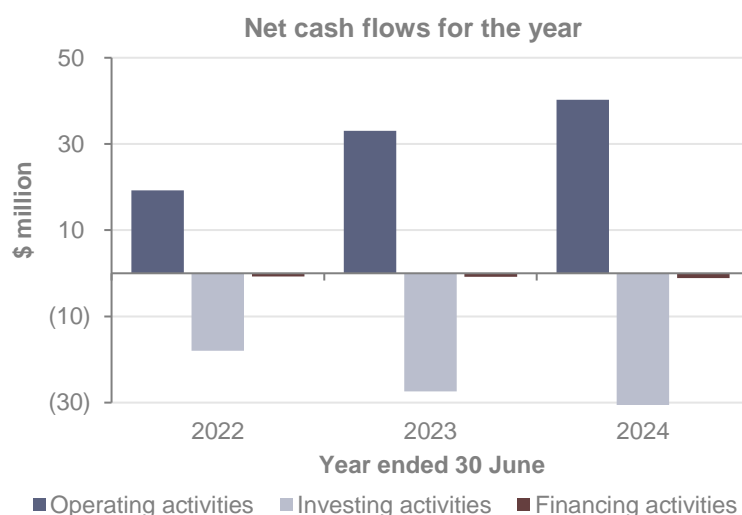
The net operating result before capital grants and contributions (-\$13.5 million) was \$5.2 million higher than the 2022–23 result. This is mainly due to the decrease in materials and services and depreciation, amortisation and impairment of non-financial assets.

STATEMENT OF CASH FLOWS

Cash flows from operating activities increased by \$7.2 million mainly due to a reduction in payments for materials and services along with increases in rates and annual charges and user charges and fees.

Cash flows used in investing activities increased by \$4.1 million mainly due to payments for IPPE and reduction in the term deposit balance.

Cash flows used in financing activities increased by \$0.3 million mainly due to repayment of borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	58.1	57.2	Externally restricted balances comprise mainly of specific purpose unexpended grants included in liabilities, developer contributions, water, sewer and waste funds and specific purpose unexpended grants recognised as revenue. Externally restricted funds have remained consistent between the periods.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	44.4	43.9	Internal allocations are determined by council policies or decisions, which are subject to change. Internal allocations have decreased compared to the prior year mainly due to the timing differences of the financial assistance grant receipt.
• Internal allocations	9.1	12.3	

Debt

The Council has \$1.7 million of borrowings as at 30 June 2024 (2023: \$2.6 million) which is secured over the revenue of Council. Council repaid \$1.0 million of external borrowings and no new loans were entered during the year.

The Council also has a \$0.4 million bank overdraft facility (2023: \$0.4 million), which was not drawn as at 30 June 2024.

PERFORMANCE

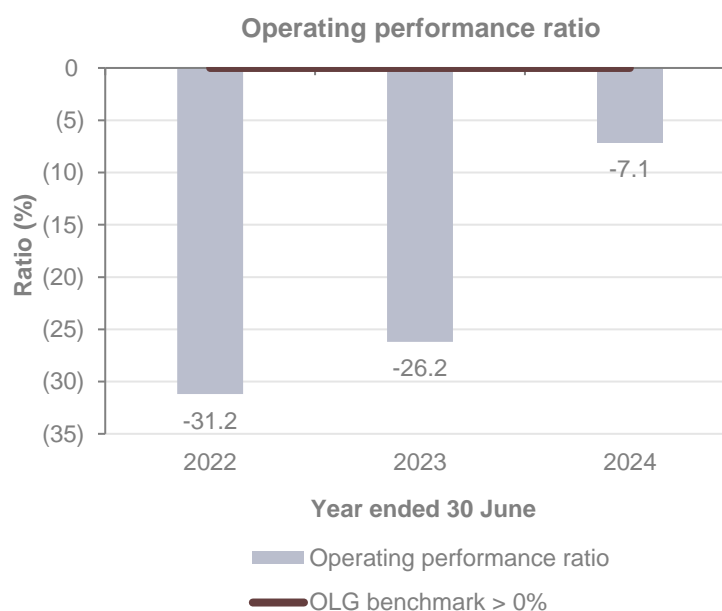
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

Council did not meet the benchmark for the current reporting period.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period.

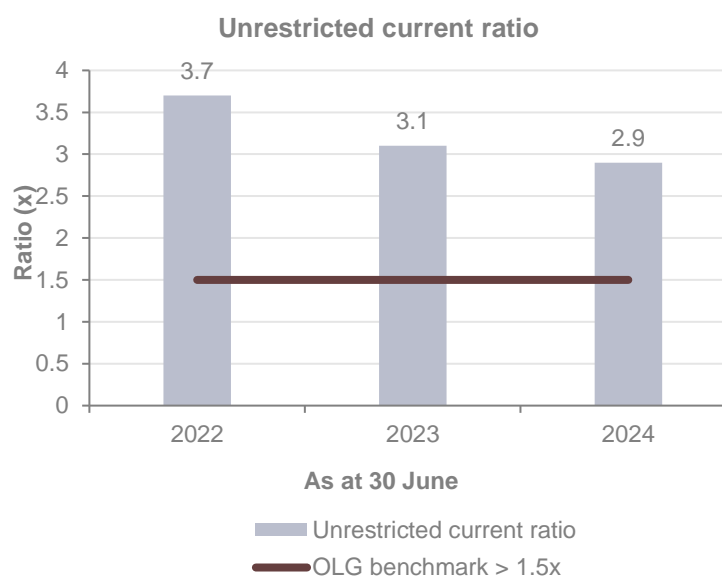
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

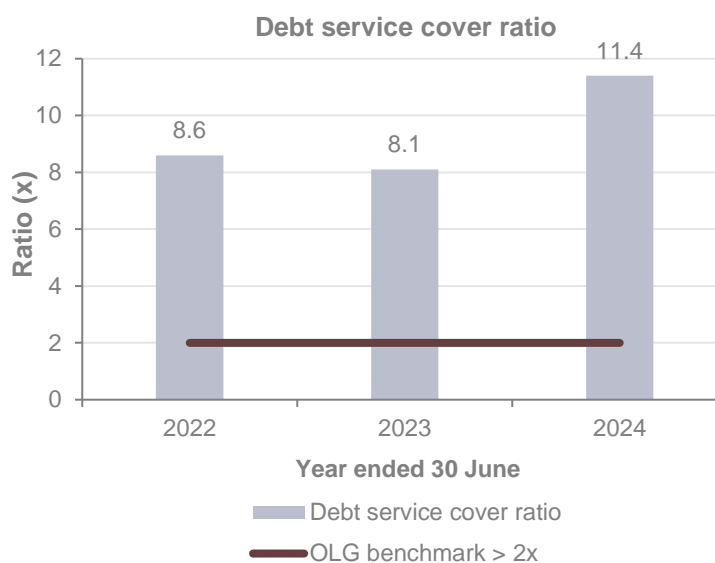
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

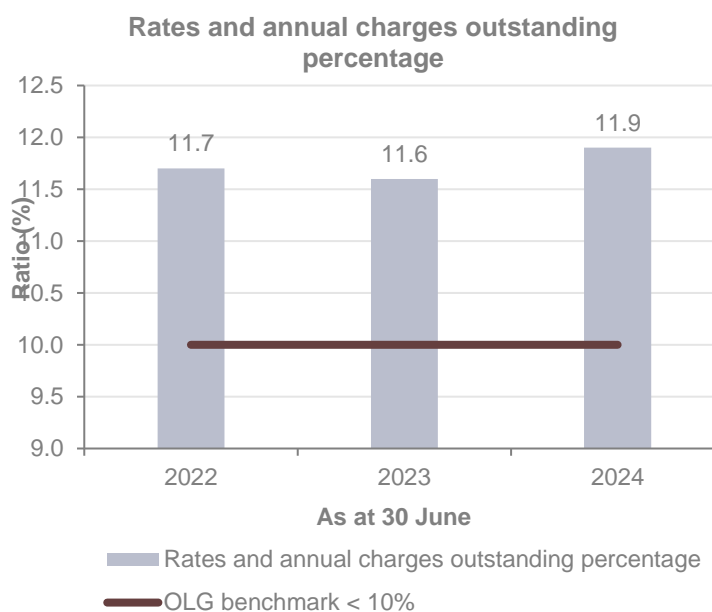
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council did not meet the benchmark for the current reporting period.

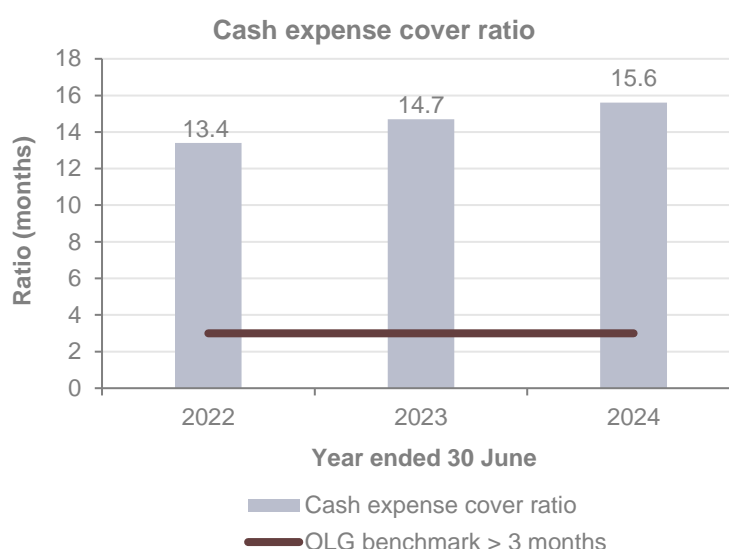
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$20.6 million of infrastructure, property, plant and equipment during the 2023–24 financial year (\$14.0 million in 2022–23). A further \$14.9 million was spent on new assets (\$6.8 million in 2022–23). The renewed and new assets were accounted for as work in progress assets and were then transferred into their appropriate classes upon completion. The majority of the completed asset transfers made during the year were in relation to completed roads (\$13.2 million), specialised buildings (\$5.6 million) and other structures (\$3.0 million).

OTHER MATTERS

Legislative compliance

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.

Aubrey Perez
Delegate of the Auditor-General for New South Wales

Murray River Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Special Purpose Financial Statements

for the year ended 30 June 2024

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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 2024

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 (DCCEEW) *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 12 November 2024.



Cr John Harvie
Mayor
12 November 2024


Neil Gorey (Nov 12, 2024 17:31 GMT+11)

Cr Neil Gorey
Councillor
12 November 2024



Mrs Sarah Ryan
Acting Chief Executive Officer
12 November 2024



Mr Stephen Fernando
Responsible Accounting Officer
12 November 2024

Murray River Council

Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	3,367	2,620
User charges	3,335	1,285
Fees	243	138
Interest and investment income	513	274
Grants and contributions provided for operating purposes	—	3,305
Other income	235	210
Total income from continuing operations	7,693	7,832
Expenses from continuing operations		
Employee benefits and on-costs	2,165	1,923
Materials and services	1,951	1,655
Depreciation, amortisation and impairment	1,772	1,418
Water purchase charges	127	153
Net loss from the disposal of assets	39	106
Other expenses	11	—
Total expenses from continuing operations	6,065	5,255
Surplus (deficit) from continuing operations before capital amounts	1,628	2,577
Grants and contributions provided for capital purposes	3,488	912
Surplus (deficit) from continuing operations after capital amounts	5,116	3,489
Surplus (deficit) from all operations before tax	5,116	3,489
Less: corporate taxation equivalent (25%) [based on result before capital]	(407)	(644)
Surplus (deficit) after tax	4,709	2,845
Plus accumulated surplus	56,957	53,521
Less prior period adjustments	(1)	(53)
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	407	644
Closing accumulated surplus	62,072	56,957
Return on capital %	2.1%	3.9%
Subsidy from Council	1,699	46
Calculation of dividend payable:		
Surplus (deficit) after tax	4,709	2,845
Less: capital grants and contributions (excluding developer contributions)	(14)	(912)
Surplus for dividend calculation purposes	4,695	1,933
Potential dividend calculated from surplus	2,348	966

Murray River Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	3,523	2,795
User charges	365	107
Liquid trade waste charges	71	197
Fees	3	2
Interest and investment income	817	444
Grants and contributions provided for operating purposes	–	2,631
Other income	65	75
Total income from continuing operations	4,844	6,251
Expenses from continuing operations		
Employee benefits and on-costs	937	840
Materials and services	909	878
Depreciation, amortisation and impairment	1,075	1,191
Net loss from the disposal of assets	–	16
Other expenses	6	–
Total expenses from continuing operations	2,927	2,925
Surplus (deficit) from continuing operations before capital amounts	1,917	3,326
Grants and contributions provided for capital purposes	2,002	357
Surplus (deficit) from continuing operations after capital amounts	3,919	3,683
Surplus (deficit) from all operations before tax	3,919	3,683
Less: corporate taxation equivalent (25%) [based on result before capital]	(479)	(832)
Surplus (deficit) after tax	3,440	2,851
Plus accumulated surplus	45,230	41,558
Less prior period adjustments	–	(11)
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	479	832
Closing accumulated surplus	49,149	45,230
Return on capital %	3.0%	6.0%
Subsidy from Council	804	–
Calculation of dividend payable:		
Surplus (deficit) after tax	3,440	2,852
Less: capital grants and contributions (excluding developer contributions)	(78)	(357)
Surplus for dividend calculation purposes	3,362	2,495
Potential dividend calculated from surplus	1,681	1,247

Murray River Council

Income Statement of waste business activity

for the year ended 30 June 2024

	2024 Category 1 \$ '000	2023 Category 1 \$ '000
Income from continuing operations		
Annual charges	2,439	2,304
User charges	4,623	3,742
Grants and contributions provided for operating purposes	139	153
Interest and investment income	229	127
Other income	125	13
Total income from continuing operations	7,555	6,339
Expenses from continuing operations		
Employee benefits and on-costs	1,424	1,311
Materials and services	2,990	3,116
Borrowing costs	263	260
Depreciation, amortisation and impairment	1,233	1,188
Other expenses	13	—
Net loss from the disposal of assets	39	—
Total expenses from continuing operations	5,962	5,875
Surplus (deficit) from continuing operations before capital amounts	1,593	464
Grants and contributions provided for capital purposes	88	76
Surplus (deficit) from continuing operations after capital amounts	1,681	540
Surplus (deficit) from all operations before tax	1,681	540
Less: corporate taxation equivalent (25%) [based on result before capital]	(398)	(116)
Surplus (deficit) after tax	1,283	424
Plus accumulated surplus	6,208	5,668
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	398	116
Closing accumulated surplus	7,889	6,208
Return on capital %	13.7%	6.7%
Calculation of dividend payable:		
Surplus (deficit) after tax	1,283	424
Less: capital grants and contributions (excluding developer contributions)	(88)	(76)
Surplus for dividend calculation purposes	1,195	348
Potential dividend calculated from surplus	597	174

Murray River Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	78	993
Investments	5,678	7,526
Receivables	2,195	1,069
Total current assets	7,951	9,588
Non-current assets		
Infrastructure, property, plant and equipment	77,375	65,245
Intangible assets	7,760	6,370
Total non-current assets	85,135	71,615
Total assets	93,086	81,203
LIABILITIES		
Current liabilities		
Payables	93	174
Income received in advance	144	102
Total current liabilities	237	276
Total liabilities	237	276
Net assets	92,849	80,927
EQUITY		
Accumulated surplus	62,072	56,957
Revaluation reserves	30,777	23,970
Total equity	92,849	80,927

Murray River Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	3,095	558
Investments	15,034	15,006
Receivables	713	537
Total current assets	18,842	16,101
Non-current assets		
Infrastructure, property, plant and equipment	63,270	55,362
Total non-current assets	63,270	55,362
Total assets	82,112	71,463
LIABILITIES		
Current liabilities		
Payables	20	53
Total current liabilities	20	53
Total liabilities	20	53
Net assets	82,092	71,410
EQUITY		
Accumulated surplus	49,149	45,230
Revaluation reserves	32,943	26,180
Total equity	82,092	71,410

Murray River Council

Statement of Financial Position of waste business activity

as at 30 June 2024

	2024 Category 1 \$ '000	2023 Category 1 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	107	(346)
Investments	3,449	4,508
Receivables	1,196	339
Total current assets	4,752	4,501
Non-current assets		
Infrastructure, property, plant and equipment	13,538	10,845
Right of use assets	350	512
Total non-current assets	13,888	11,357
Total assets	18,640	15,858
LIABILITIES		
Current liabilities		
Payables	7	–
Provisions	–	25
Lease liabilities	177	184
Total current liabilities	184	209
Non-current liabilities		
Provisions	8,798	7,639
Lease liabilities	182	354
Total non-current liabilities	8,980	7,993
Total liabilities	9,164	8,202
Net assets	9,476	7,656
EQUITY		
Retained earnings	7,889	6,208
Revaluation reserves	1,587	1,448
Total equity	9,476	7,656

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% (LY 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 4.30% at 30/6/24.

(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 2024 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 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 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 2024, 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 2023–24 (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 2024 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, consisting of a large loop followed by a series of smaller loops and a final horizontal stroke.

Aubrey Perez
Delegate of the Auditor-General for New South Wales

13 November 2024
SYDNEY

Murray River Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



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Murray River Council

Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	11,832	12,479
Plus or minus adjustments ²	b	153	355
Notional general income	c = a + b	11,985	12,834
Permissible income calculation			
Percentage increase	d	4.10%	4.70%
Plus percentage increase amount ³	f = d x (c + e)	491	603
Sub-total	g = (c + e + f)	12,476	13,437
Plus (or minus) last year's carry forward total	h	4	1
Sub-total	j = (h + i)	4	1
Total permissible income	k = g + j	12,480	13,438
Less notional general income yield	l	12,479	13,431
Catch-up or (excess) result	m = k - l	1	7
Carry forward to next year ⁴	p = m + n + o	1	7

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 2025.

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 2023–24 (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 2024 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 2024'.

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, consisting of a large loop followed by a vertical stroke and a horizontal line extending to the right.

Aubrey Perez
Delegate of the Auditor-General for New South Wales

13 November 2024
SYDNEY

Murray River Council

Report on infrastructure assets as at 30 June 2024

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	2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	9,440	9,440	623	299	64,892	88,988	32.0%	41.0%	16.0%	0.0%	11.0%
	Sub-total	9,440	9,440	623	299	64,892	88,988	32.0%	41.0%	16.0%	0.0%	11.0%
Other structures	Other structures	8,796	8,796	883	949	27,672	40,275	25.0%	35.0%	18.0%	19.0%	3.0%
	Sub-total	8,796	8,796	883	949	27,672	40,275	25.0%	35.0%	18.0%	19.0%	3.0%
Roads	Sealed roads	24,080	24,080	3,070	3,323	288,918	301,644	26.0%	46.0%	21.0%	6.0%	1.0%
	Unsealed roads	1,537	1,537	2,929	3,356	97,117	49,403	8.0%	23.0%	66.0%	3.0%	0.0%
	Bridges	383	383	134	43	114,844	19,087	89.0%	2.0%	7.0%	2.0%	0.0%
	Footpaths	57	57	139	112	16,452	19,862	66.0%	9.0%	25.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	153,844	154,012	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	26,057	26,057	6,272	6,834	671,175	544,008	49.0%	28.0%	18.8%	3.7%	0.5%
Water supply network	Water supply network	4,975	4,975	1,298	1,344	67,883	83,621	23.0%	56.0%	15.0%	4.0%	2.0%
	Sub-total	4,975	4,975	1,298	1,344	67,883	83,621	23.0%	56.0%	15.0%	4.0%	2.0%
Sewerage network	Sewerage network	4,054	4,054	571	570	58,067	74,274	15.0%	56.0%	23.0%	2.0%	4.0%
	Sub-total	4,054	4,054	571	570	58,067	74,274	15.0%	56.0%	23.0%	2.0%	4.0%
Stormwater drainage	Stormwater drainage	261	261	424	147	56,532	60,548	39.0%	42.0%	18.0%	0.0%	1.0%
	Sub-total	261	261	424	147	56,532	60,548	39.0%	42.0%	18.0%	0.0%	1.0%

Murray River Council

Report on infrastructure assets as at 30 June 2024 (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	2023/24 Required maintenance ^a	2023/24 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	3,790	3,790	30	—	1,883	4,302	0.0%	12.0%	0.0%	0.0%	88.0%
	Sub-total	3,790	3,790	30	—	1,883	4,302	0.0%	12.0%	0.0%	0.0%	88.0%
	Total – all assets	57,373	57,373	10,101	10,143	948,104	896,016	40.1%	35.4%	18.3%	3.6%	2.6%

(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 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	20,618	131.61%	68.89%	42.46%	> 100.00%
Depreciation, amortisation and impairment	15,666				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	57,373	5.93%	5.23%	3.76%	< 2.00%
Net carrying amount of infrastructure assets	967,148				
Asset maintenance ratio					
Actual asset maintenance	10,143	100.42%	116.14%	98.33%	> 100.00%
Required asset maintenance	10,101				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	57,373	6.40%	3.99%	2.91%	
Gross replacement cost	896,016				

(*) 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**

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