



Annual Report

2024-25

moira2045

Community Vision

By 2045 we will be a thriving,
connected regional community.

The Moira2045 Community Vision is built around four key themes — Community, Environment, Liveability, and Prosperity — which reflect the priorities and aspirations of our region. These pillars will guide Moira Shire's future, ensuring a thriving, sustainable, and connected community for all.



Community

**By 2045,
we will have:**

Welcoming, connected, informed and engaged communities.

A growing and supported population of residents, workers and visitors.

Inclusive, safe and sustainable spaces.

A strong and proud connection to place, culture and history.



Environment

**By 2045,
we will have:**

Sustainable agriculture and well-managed water entitlements.

Healthy, accessible waterways and natural environments that protect and increase local flora and fauna.

An urban forestry system that increases liveability of communities.

A progressive local circular economy with renewable energy sources and minimal emissions.



Liveability

**By 2045,
we will have:**

Digitally connected and capable communities.

Safe and accessible transport and roads that connect the region.

Access for all to services that support healthy living.

Community facilities and assets that enable community activity, the arts and recreation.



Prosperity

**By 2045,
we will have:**

Strong and innovative agriculture, commercial and manufacturing enterprises.

Sustainable year-round visitor experiences that embrace Moira's diversity and assets.

Growing education opportunities and local employment pathways.

A growing, productive and forward-thinking economy.

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Acknowledgement of Country

Moira Shire Council acknowledges Yorta Yorta Nation as the Traditional Owners of this land. We recognise the deep spiritual connection to land, waterways and community of the eight clan groups of Yorta Yorta Nation.

We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander Peoples.

Report of Operations

Introduction

The Moira Shire Annual Report 2024-25 tells the story of what we've achieved together during the year. Transparency and accountability to our community drives everything we do.

This report provides a clear picture of our operations, finances, and the progress we've made towards the Council Plan and Community Vision.

Our Council Vision

To be a welcoming, healthy and sustainable community that encourages diversity, business ingenuity and inclusion.

Our Strategic Pillars



A welcoming and inclusive place



A diverse and dynamic economy



A clean green environment



Customer focused and responsive



Transparent and accountable governance

Core Values

We will provide local leadership underpinned by a governance framework comprising these guiding values and behaviours. Ethical leadership underpins our decision-making and operations. At all levels, we seek to ensure there is an appropriate balance between the values-based organisational culture described by our values and underlying behaviours:



Respect



Honesty



Accountability



Teamwork



Integrity

Our Community

Moirra Shire is home to 30,522 people (2021 Census), with our population forecast to grow to 35,888 by 2046 – reflecting the appeal of our riverside lifestyle and strong community connections.

Who We Are

Our community is diverse with:



Gender balance

50.1% women, 49.9% men.



Cultural heritage

81.9% born in Australia (well above state and national averages), with strong connections to England, New Zealand, Malaysia, the Philippines and Italy.



First Nations community

2.1% identify as Aboriginal and/or Torres Strait Islander.



Languages

87.5% speak English at home, with Italian, Mandarin, Punjabi, Malay and Filipino adding to our multicultural fabric.



Median age

48 years.



Our Community Spirit

One in 7 residents (14.61%) volunteer for local organisations and groups – a testament to our strong community spirit and commitment to helping each other.



Our Homes

14,907 private dwellings house our families and individuals.



Education at every stage

2,252 primary students; 1,779 secondary students; and 1,075 pursuing tertiary studies.



Skills and qualifications

10.3% of residents over 15 hold a Bachelor degree or higher

Our Community by the Numbers

Connecting with you

45,000+

Conversations with our Customer Experience team – that's more than 120 calls every day



Looking after our environment

4,521

Tonnes of waste diverted from landfill through your green bins



Building stronger communities

46

Local groups supported through Community Strengthening Grants



Your home and business

19,962

Properties across our shire



2,106

Tonnes recycled through your yellow bins



The infrastructure that connects us

3,813

Kilometres of roads keeping you moving



271

Planning applications helping families and businesses grow



4,380

Tonnes of food scraps and garden waste turned into compost



123

Parks where the community gathers and plays



562

Food businesses servicing our community



72.6

Tonnes of glass given new life



80

Playgrounds filled with children's laughter



Our four-legged friends

356

New births welcomed to the world in Moira



4,296

Dogs registered and loved in our community



322

Kilometres of kerb and channel



Keeping you healthy

4,505

Vaccinations delivered to protect our community



1,147

Cats registered and loved in our community



226

Kilometres of pathways for walking, cycling, and exploring



2,966

Check-ups with our Maternal and Child Health nurses, supporting families from day one



97

Animals re-homed and adopted from our animal shelter



690

Buildings and structures maintained for community use



Challenges and Future Outlook

Challenges

- Our community relies on State and Federal government services, policy and funding to address issues the community is facing such as restoration of essential public assets impacted during the October 2022 floods, housing availability and affordability, replacement of the traffic bridge between Yarrawonga and Mulwala, the state of the Murray Valley Highway as a major arterial route and safety of roads within the Moira Shire.
- Moira Shire is also experiencing significant structural change across key industries, with ongoing impacts from agricultural corporatisation, shifts in water policy, and recent factory closures such as Bega in Strathmerton. Council's advocacy efforts now focus on securing investment and policy support to stimulate local employment, encourage reinvestment in affected industries, and strengthen the resilience of Moira's regional economy.
- Compared with other Victorian Councils, Moira Shire covers a large geographic area with multiple service locations and a relatively small, dispersed and ageing population. This combination means Moira Shire has relatively higher costs to deliver the equivalent range and standard of Council services.
- The ability for Council to fund our existing range, level and location of services will be more difficult over the coming years as rate capping progressively impacts on Council's financial resources. This is evident in Council's Financial Plan 2025 – 2035, which projects that Council's underlying result will be in a deficit position over the entire 10-year forecast if sustainable financial management practices are not introduced.
- Council's current projected financial indicators, as detailed in the Financial Plan 2025 – 2035, are within the target range but need to be improved to provide assurance on the ongoing financial viability of Council. Council's objective is to restore the financial performance of Council, through strong financial management, project delivery and true cost identification, however this cannot be achieved in one year. Council has established targets for the next 3-year period to ensure the long term financial sustainability of the Council.
- The value of Federal Financial Assistance Grants provided to local government has declined over the past three decades from around 1 percent of Commonwealth taxation revenue to around 0.55 percent. At 16 percent of Council's revenue, the Federal Financial Assistance Grants are a vital source of income.
- Our community's capacity to pay is stretched as cost-of-living challenges remain with limited scope for Council to supplement rate revenue through other income streams. Council operates within the constraints of the Victorian Government's rate cap, which limits the total amount of revenue that can be raised through general rates each year. While property valuations, conducted independently by the Valuer General's Office are used to allocate rates across all ratepayers, increased valuations do not result in increased revenue for Council.

- However, variations in property valuations between towns and localities can lead to a redistribution of the rate burden. This means that some ratepayers may experience different changes in their individual rates (compared to others) depending on how their property value has shifted relative to others in the municipality.
- Many of Council's assets are in the latter stage of their useful life with declining community use, whilst community service standards and public safety and construction standards are increasing. As part of Council's development of its Asset Plan 2025 - 2035, Council set clear targets for funding renewal of assets to help offset this gap, however prioritising existing asset renewal will limit the amount of discretionary funding for new capital works.

The Future

- Embedding good governance practices, increased transparency, community engagement and accountability throughout Council's term under a Panel of Administrators.
- Continuing to advocate for the region's long-term prosperity, by building strong partnerships with all levels of government and industry to attract investment, support essential infrastructure, and support inclusive economic and social outcomes for our communities.
- Ongoing reduction of the significant level of capital works carried forward from previous years through effective and well governed project management and delivery.
- Development and implementation of a Project Management Framework integrated with a 10-year capital works plan, which informs Council's Long Term Financial Plan.
- Progression of significant major projects including the Yarrawonga Library, Events and Performance Precinct project, the Yarrawonga Multi-Sport Stadium and Numurkah Flood Levee.
- Enhancement of Council's asset management data to inform future programs for asset renewal and maintenance.
- Continuing to undertake service level planning and reviews for the services provided by Council.



The Year in Review

Message from the Administrators

We are pleased to present Moira Shire Council's 2024-25 Annual Report.

Throughout this reporting period, significant progress has been made as we continue our strong commitment to working collaboratively with the community. Our focus remains on strengthening good governance, accountability and building community confidence – while laying the foundations for a stronger, more resilient future for the Moira Shire.

This year has seen the adoption of several key strategic documents that will guide Council's direction in the years ahead.

A major milestone has been the development of the Moira2045 Community Vision – this represented a valuable opportunity to engage meaningfully with our community. An 18-member Community Panel, comprising representatives from a broad range of backgrounds, led the development of the Community Vision. Their work was supported by extensive community consultation to ensure that all voices could be heard and reflected in the Vision.

In June 2025, Council endorsed its Council Plan 2025-2029, Financial Plan 2025-2035, Asset Plan 2025-2035, and Revenue and Rating Plan 2025-2029. These integrated planning documents, developed under the comprehensive 'Building Our Moira' community engagement program, are underpinned by the Community Vision.

Together, they provide a clear and strategic roadmap for the Council's future, with a strong focus on financial sustainability, enhanced service delivery, and a more responsive and customer-focused Council.

During 2024-25, Council also endorsed a new Customer Experience Strategy, marking a pivotal shift towards a customer-centric approach across all Council operations. This strategy is aimed at directly addressing historical community satisfaction challenges and establishes a framework for continuous service improvement.

In February 2025, Suzanna Sheed AM concluded her term as Administrator of Moira Shire Council. We sincerely thank Ms Sheed for her leadership, community focus, and dedicated advocacy throughout her tenure.

Susan Benedyka was appointed as Administrator of Moira Shire Council in April 2025. Administrator Benedyka is a highly experienced regional leader with a strong background in governance, strategic planning and community engagement.

The Panel of Administrators remain firmly committed to establishing strong foundations for Moira Shire Council's future. Each decision, policy and engagement effort is guided by our responsibility to restore good governance and act in the best interests of the community.

As we continue working toward the return to an elected Council in 2028, we express our sincere appreciation to the community for your continued trust and support. We also extend our appreciation to Council's Chief Executive Officer and the broader Council team for their ongoing efforts to deliver high quality services and support to all our communities.

We look forward to continuing this journey together, towards a bright and prosperous future for all in the Moira Shire.



G. Emonson

**Dr Graeme Emonson PSM,
Chair Administrator**



Susan Benedyka

**Susan Benedyka,
Administrator**

Message from the Chief Executive Officer

It is with great pride that I present the 2024-25 Annual Report, which highlights Moira Shire Council's achievements over the past year.

Council experienced a number of significant changes over this period, including changes to the Panel of Administrators and the appointment of new leaders within both the executive and management teams. We continued to implement organisational culture initiatives aimed at enhancing culture and strengthening workplace practices.

Throughout the past 12 months, Council has reached several key milestones while navigating a complex operating environment. Financial sustainability has remained central to our decision-making and priority setting. Council is currently in a sound financial position, supported by the adoption of the Financial Plan 2025-2035, which establishes a robust and strategic framework for managing resources. This plan ensures Council is well-positioned to meet both current and future obligations while continuing to deliver essential services to the community.

The Financial Plan 2025-2035 is one of several integrated planning documents endorsed this year, alongside the Council Plan 2025-2029, Asset Plan 2025-2035, and Revenue and Rating Plan 2025-2029. Together, these documents form a comprehensive strategic roadmap that will guide Council's direction and service delivery into the future.

Significant progress has also been made on several key capital projects, including the Yarrawonga Library, Events and Performance Precinct, the Yarrawonga Multisport Stadium, and the Numurkah Flood Levee — all of which are of great importance to our local communities. Additional completed works, such as the Five Ways Roundabout in Yarrawonga, the Harcourt Street upgrade in Nathalia, the Wunghnu Road upgrade in Invergon, and the Cobram Off-Leash Dog Park, reflects our ongoing commitment to reduce the significant level of capital works carried-forward from previous years through effective and well-governed project delivery.

In December 2024, Council transitioned to a new kerbside waste collection contract, introducing significant service enhancements. These include weekly organics collection, fortnightly landfill collection, and the addition of kerbside glass recycling. We thank the community for their support and adaptability during this transition.

Council continues to provide a broad range of essential services, including family and children's services, traffic management, open space maintenance, youth services, and community development. Service level planning remains a key focus to ensure alignment with best practices and evolving community needs.

As we look to the future, we remain committed to working collaboratively with our community to create a vibrant, sustainable, and resilient municipality for all.



Matthew Morgan
Chief Executive Officer

Financial Summary

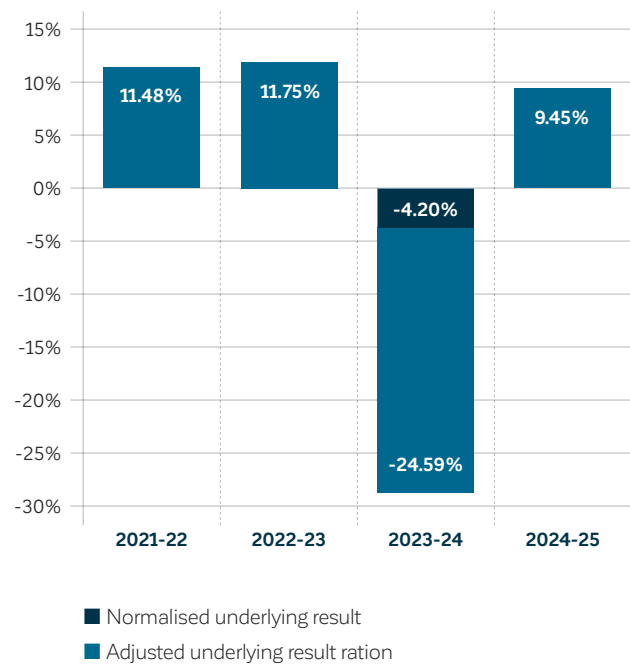
Council is in a financially healthy position as guided by the newly adopted 2025-2035 Financial Plan (the Plan). The Plan provides a clear and strategic framework for managing the financial resources of Council. This Plan embeds long-term financial considerations in Council decision making, ensuring that Council can meet its current and future obligations, while delivering essential services the community.

Adjusted Underlying Result

The Adjusted Underlying Result is a key financial metric that measures Council's ability to sustainably fund its core operating activities. The metric excludes one-off or non-operational transactions such as non-recurrent capital income and monetary/non-monetary capital contributions, which can distort the true picture of Council's ongoing financial health.

The adjusted underlying result for the 2024-25 financial year is 9.24%, which exceeds the expected performance target band of -3% to 3%, as per the 2025-2035 Financial Plan. However, this outcome is largely due to the timing of the Commonwealth Government Financial Assistance (CGFA) Grant payment. Removing the financial impact from this timing difference, the normalised adjusted underlying result is 0.07%, which remains comfortably within the target range. This normalised result is a significant improvement on budget forecasts, which had a forecast underlying deficit of -2.10%.

Adjusted underlying result ratio (%)



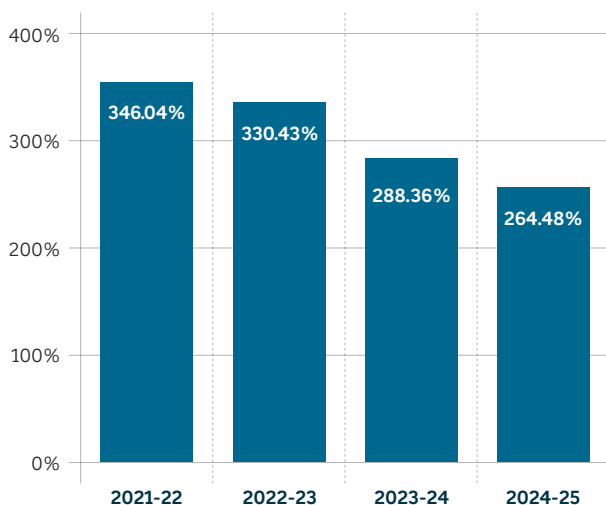
Liquidity

Cash and other financial assets totalled \$67.18 million as of 30 June 2025, compared to \$55.66 million in 2023-24. This increase is primarily due to receiving 50% of the 2025-26 CGFA Grant in June 2025.

Cash and other financial assets are expected to decline in future years as Council's capital works program is delivered. By the end of the 2026-27 financial year, cash and other financial assets are forecast to reduce to \$28.2 million.

The Working Capital Ratio assesses Council's ability to meet its current financial obligations by measuring current assets as a percentage of current liabilities. As of 30 June 2025, Council maintains a strong financial position with a working capital ratio of 264.47%. This result exceeds the performance target band of 130% to 200% detailed in the 2025-2035 Financial Plan, predominantly due to the timing of capital project delivery and CGFA Grant receipts.

Working capital ratio (%)

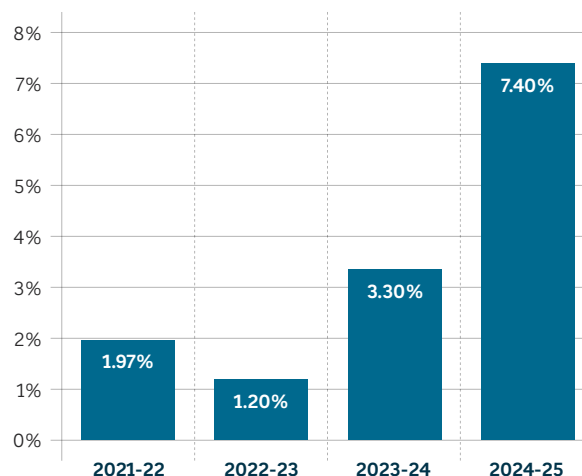


Obligations

Council's use of borrowings is guided by its Treasury Management Policy and the 2025-2035 Financial Plan. When entering financing arrangements, Council aims to minimise the cost of borrowing to the rate payer by assessing market factors and Council's financial position to determine the most appropriate funding structure.

On 30 June 2025, Council's debt ratio (measured by comparing interest-bearing loans and borrowings to rate revenue) was 7.4%. The increase from the 2023-24 result is due to the final drawdown of borrowing facility for the Yarrawonga Library, Events and Performance Precinct construction. This result remains well within the expected performance target band of 0% to 50%. This ratio is forecast to increase as Council sustainably sources borrowings to fund other major capital projects, as detailed in the 2025-2035 Financial Plan.

Loans and borrowings to rate revenue ratio (%)



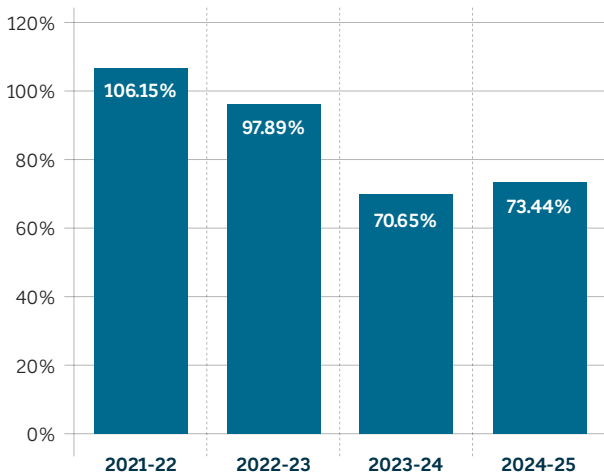
Capital Renewal Expenditure

As custodian of community assets, Council has the responsibility to manage these assets in the most cost-effective manner. To achieve this, Council must ensure adequate resources are allocated to maintaining the service life of infrastructure assets to levels defined within Council's 2025-2035 Asset Plan, whilst balancing the resourcing needs of important services delivered to the community.

To ensure the continued service life of its infrastructure assets, Council invested \$11.42 million in renewal and upgrade works during the 2024-25 financial year.

Council's asset renewal and upgrade ratio (measured by comparing asset renewal and upgrade expenditure to depreciation) was 73.44%. This result is higher than the 2023-24 result of 70.65% due to increased road renewal works during the 2024-25 financial year. The result sits within the expected performance target band of 70% to 120%.

Asset renewal and upgrade ratio (%)

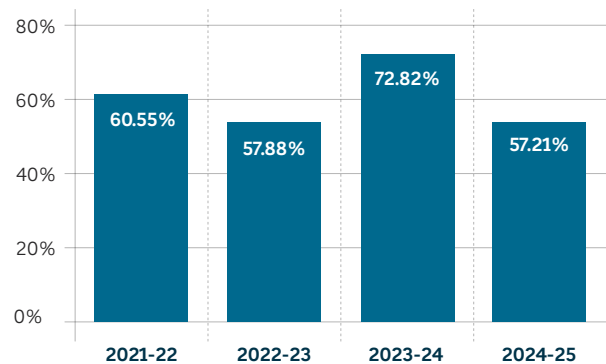


Stability and Efficiency

Council receives income from a wide range of sources including rates, statutory fees, user fees, fines, grants, and contributions.

The Rates Concentration Ratio is a financial performance metric that compares rate revenue to adjusted underlying revenue. A higher rates concentration indicates that Council is more reliant on its rate revenue to fund its core operations. For the 2024-25 financial year, this metric was 57.21%, which is lower than the 2023-24 result of 72.82%. The decrease is driven by the receipt of the 2024-25 CGFA grant in full and 50% of the 2025-26 grant in advance. The ratio sits within the expected performance target band of 55% to 70%.

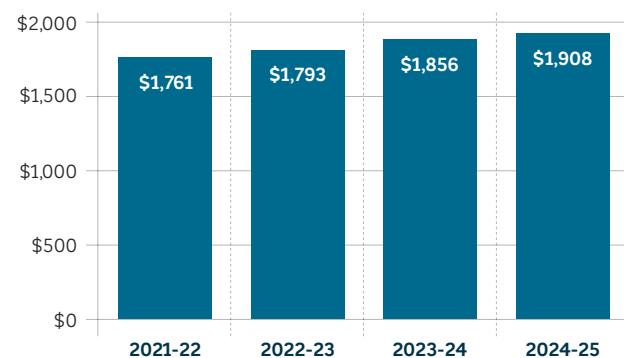
Rates concentration ratio (%)



Council operated within the 2024-25 rate cap of 2.75 per cent rate cap in line with the Victorian Government's Fair Go Rates System. Like previous years, Council did not seek a variation to the rate cap and continues to manage increasing costs in both service delivery and capital projects.

The application of the rate cap for 2024-25 resulted in an average charge per assessment of \$1,908.

Average rates charge per assessment



Description of Operations

Moira Shire Council is responsible for 50 major services, from family and children's services, traffic regulation, open space, youth facilities, waste management and community building, to matters concerning business development, planning for appropriate development and ensuring accountability for Council's finances. This broad range of community services and infrastructure for residents support the wellbeing and prosperity of our community. Details of these services can be found in this annual report.

Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2021-2025 and the associated Budget 2024-25 and are reported upon in this annual report. Refer to the section on Our Performance for more information about Council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislation.

Economic Factors

Interest rates have declined during the 2024-25 financial year with the RBA cash rate falling from 4.35% in June 2024 to 3.85% by May 2025. Council's immediate exposure to interest rate risk is managed by investing in fixed-rate term deposits with maturity terms ranging from 12-24 months. Therefore, despite the falling interest rates,

Council has maintained consistent returns from investments during the 2024-25 financial year. The reduction in interest rates will also positively impact Council's future cost of borrowings for capital projects, such as the Yarrawonga Multisport Stadium, with drawdowns expected to commence during the 2025-26 financial year when works commence.

Inflation has also declined during the 12 months from June 2024 to June 2025. CPI was recorded at 2.1 percent for that period (2023-24: 3.8 percent) while heavy and civil engineering construction price index increased 1.9 percent (2023-24: 3.3 percent). The labour market continues to be a challenge for Council, with scarcity in key skill areas such as planners, engineers, and project managers.



Major Capital Works

Council continued to invest in the maintenance and upgrade of community assets and services as Council delivered its capital works program.

During 2024-25, some of our major capital works highlights included:

Completed Projects



Five Ways Roundabout, Yarrawonga

This project addressed a historically high risk and complex intersection involving Gilmore Street, South Road, Cahills Road, Woods Road, and Old Wilby Road, Yarrawonga. The construction of a new roundabout has significantly improved safety outcomes and enhanced traffic flow for all road users.

This project was funded by Transport Accident Commission – Safe Local Roads and Streets Program.

Cost: \$1.77 million



Harcourt Street Upgrade, Nathalia

This project involved the reconstruction of road pavement, installation of new kerb and channel infrastructure, improved drainage systems, and the construction of a new pedestrian footpath to enhance accessibility and safety.

This project was funded under the Roads to Recovery Program and Goulburn Valley Water.

Cost: \$662,000



Wunghnu Road Upgrade, Invergordon

This project involved the widening and sealing of a 3.9-kilometre section of Wunghnu Road, between Labuan Road and Katamatite-Shepparton Road. The works also included enhanced line marking and upgraded intersection signage to improve visibility and reduce the risk of collisions.

This project was funded by Department of Infrastructure, Transport, Regional Development, Communications and Arts – Local Roads and Community Infrastructure Program – Phase 4.

Cost: \$937,000



Off-Leash Dog Park, Cobram

This project delivered the Shire's first dedicated off-leash dog park, located at Colgan Park in Cobram. The facility includes agility equipment, sheltered seating areas, new pathways, a sand play zone, and a drinking fountain, providing a safe and engaging space for dogs and their owners to enjoy.

This project was partly funded by the former Department of Jobs, Precincts and Regions – Living Local – Regional Grants Program.

Cost: \$147,500

Multiyear Projects

There are several other multiyear projects well progressed in design and construction including:



Stage 1 Flood Levee Numurkah

This project will see 1 in 100 year flood protection enabled for the northern areas of Numurkah. Stage 1 of the Numurkah Levee Project marks a significant step in enhancing flood resilience for the township of Numurkah, protecting some 650 properties. The levee is currently under construction including earthworks, drainage improvements, and structural components to support future stages of the levee system. This investment reflects Council's commitment to proactive flood management and safeguarding local assets.

This project is partly funded by the National Flood Mitigation Infrastructure Program and Local Roads and Community Infrastructure funding program.

Project Budget:
\$4,790,000



Yarrawonga Multisport Stadium

This project includes the construction of a two-court indoor stadium with seating, a welcoming entrance foyer, café, kitchen, tournament office, meeting room, multipurpose room, umpire and first aid rooms, and accessible changerooms and toilet facilities, two of which are externally accessible to support outdoor sports such as netball.

The facility will cater to a wide range of sports including basketball, netball, volleyball, badminton, table tennis, futsal, and fitness programs, while also supporting community events and inclusive recreational opportunities for people of all ages and abilities. Construction is expected to commence in late 2025, with completion anticipated by the end of 2026.

This project is partly funded by the Federal Government's Community Development Grants Program, Victorian Government's Local Sports Infrastructure Fund, Yarrawonga-Mulwala Basketball Association, and a low-interest Community Sports Infrastructure Loan.

Project Budget:
\$16,200,000



Yarrawonga Library, Events and Performance Precinct

This project is currently under construction and has been designed to be inclusive and accessible for the community. The new library will provide a vibrant and interactive space for learning, connection, and creativity. The precinct includes a modern library with flexible spaces for reading, study, and digital access, community event and exhibition areas, meeting rooms and multipurpose spaces, and a commercial café.

This project is partly funded by the Victorian Government through the Community Infrastructure Loan Scheme and the Living Libraries Infrastructure Program.

Project Budget:
\$11,266,000

Major changes

- Changes to Council's Panel of Administrators with the resignation of former Administrator Suzanna Sheed AM in February 2025 and the appointment of Administrator Susan Benedyka in April 2025.
- Introduction of ongoing culture improvement initiatives to strengthen organisational culture and workplace practices and to enhance occupational health and safety.
- Changes in organisational leadership, with a number of new appointments in senior leadership roles.
- Transition to new kerbside waste collection contract in December 2024, implementing comprehensive service changes including weekly organics and fortnightly landfill collection and the addition of kerbside glass collection.

Major Achievements

- Development of the *Moirra2045 Community Vision* with an 18-member Community Panel representing diverse backgrounds across the shire and extensive community engagement.
- Developing a new suite of integrated plans including the Council Plan 2025-2029, Financial Plan 2025-2035, Asset Plan 2025-2035 and Revenue and Rating Plan 2025-2029. This suite of integrated plans is aimed at ensuring the Council has a clear roadmap for the future based on financial sustainability, improved service delivery and positive customer experience.
- Developed and adopted a Customer Experience Strategy 2025-2028 — a three-year roadmap designed to improve the way we serve our community, focusing on driving better customer service experiences across our organisation and creating more respectful, responsive, and considerate interactions.



Our Council



Our Profile

Moira Shire stretches across 4,045 square kilometres from Bundalong in the east to the Barmah National Park to the west. Our northern boundary is defined by the Murray River, and our southwest, southern and southeast regions share boundaries with the municipalities of Campaspe, Greater Shepparton, Benalla, Wangaratta and Indigo. Moira is centrally located in relation to the regional cities of Shepparton, Wangaratta and Albury-Wodonga.

Moira Shire includes four major towns; Cobram, Nathalia, Numurkah and Yarrowonga and 22 smaller communities: Barmah, Bearii, Bundalong, Burramine, Invergordon, Kaarimba, Katamatite, Katunga, Koonoomoo, Kotupna, Lake Rowan, Peechelba, Picola,

St James, Strathmerton, Tungamah, Waaia, Wilby, Wunghnu, Yabba North, Yalca and Yarroweyah.

There is no single dominant major town within the Shire and importantly, each major town has a unique combination of economic and livability advantages.

Our Council Offices

Cobram Service Centre
44 Station Street, Cobram

Yarrowonga Service Centre
100 Belmore Street, Yarrowonga

Email
info@moira.vic.gov.au

Website
www.moira.vic.gov.au

Postal Address:
PO Box 578
Cobram VIC 3643

Our Economy

- 3,293 businesses
- 11,976 jobs
- The major contributors to employment:
 1. Agriculture, Forestry and Fishing 2,190 jobs (18.29%)
 2. 71% of total land area used for Agriculture
 3. Health Care & Social Assistance 1,671 jobs (13.95%)
 4. Manufacturing 1,349 jobs (11.26%)
- 54.7% of persons aged 15 years and over are employed
- Nominal gross regional product \$2.146 billion
- Annual economic output of \$4.689 billion

The manufacturing sector makes the greatest contribution to economic output in the region (25.08% of total output).

Sources Remplan and Australian Bureau of Statistics

Our Administrators

Moirā Shire Council is governed by a panel of administrators. The panel of administrators was appointed following the passing of the Local Government (Moirā Shire Council) Bill 2023, which passed parliament on 7 March 2023 and received Royal Assent on 9 March 2023.

On 8 June 2023 a Panel of Administrators was appointed to Moirā Shire Council. In 2024-25 the Panel comprised Dr Graeme Emonson PSM (Chair), Suzanna Sheed AM (until 7 February 2025), and Susan Benedyka from 4 April 2025.

Moirā Shire Council will remain under administration until the first meeting of Council following the general elections in October 2028.

While in office, Administrators must perform all the functions, powers and duties of Councillors, as set out in the *Local Government Act 2020*. In addition, the Chair Administrator must perform all the functions, powers and duties of the Mayor of the Moirā Shire Council as set out in the Act.

Our Panel of Administrators as at 30 June 2025 are:



Dr Graeme Emonson PSM
Chair Administrator

Dr Graeme Emonson PSM was formerly Deputy Secretary, Corporate Services Department of Energy, Environment and Climate Action in Victoria. Graeme brings leadership and organisational culture to the Panel, along with his extensive background as a Fellow and Board Member of the Institute of Public Administration Australia (IPAA), a former Executive Director of Local Government Victoria, CEO of the City of Wangaratta for five years to 2002 and CEO of Knox City Council from 2002 to 2016.



Susan Benedyka
Administrator

Susan Benedyka is a highly experienced regional leader with a strong background in governance, strategic planning, and community engagement. Susan has a career spanning leadership roles in local government, regional development organisations, and advisory bodies across rural and regional Victoria.

Susan's previous roles include positions with the Junction Place Community Reference Group, La Trobe University, the North East Integrated Water Management Forum, Albury Wodonga Health, and Hume Regional Development Australia.



Our People

Organisational structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. The organisational structure and the senior executive officers reporting directly to the CEO as at 30 June 2025 are featured here.



Matthew Morgan
Chief Executive Officer



Scott Williams
Director Community

Community Wellbeing
Communications and Engagement
Economic Development and
Tourism



Rachael Gadd
Director Infrastructure

Infrastructure Planning and Design
Operations
Project Delivery
Property and Assets



Bryan Sword
Director Sustainable Development

Building Services
Planning
Regulatory and Emergency Services
Waste and Sustainability

Vacant (as at 30 June 2025)
Director Corporate Performance

Finance
Governance, Risk and
Performance
Information Services
People and Culture

A chart setting out the organisational structure of Council as at 30 June 2025 is shown below.

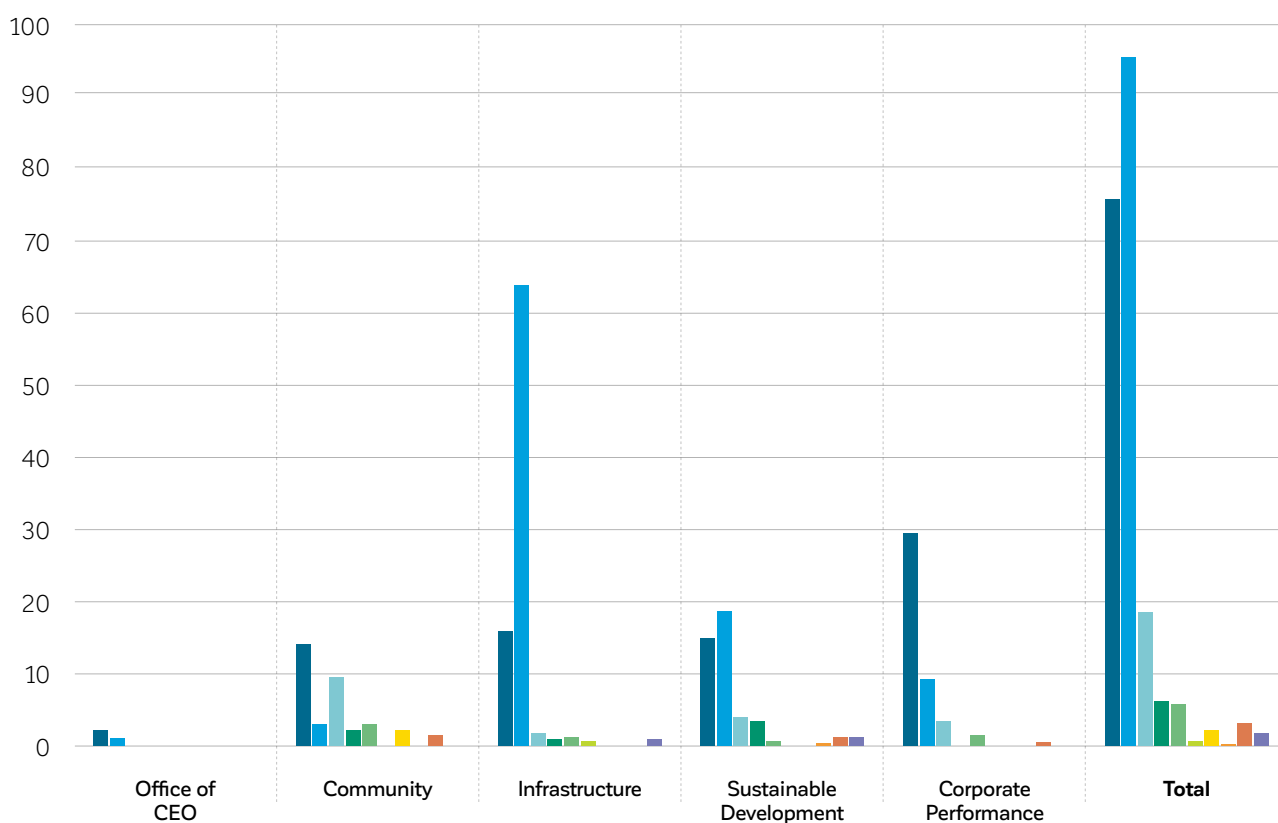


Council staff

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

Employee type/gender	Office of CEO	Community	Infrastructure	Sustainable Development	Corporate Performance	Total
	FTE	FTE	FTE	FTE	FTE	FTE
Permanent FT – W	2	14	16	15	29	76
Permanent FT – M	1	3	64	19	9	96
Permanent PT – W	0	9	2	4	3	18
Permanent PT – M	0	2	1	3	0	6
Temporary FT – W	0	3	1	1	1	6
Temporary FT – M	0	0	0	0	0	0
Temporary PT – W	0	2	0	0	0	2
Temporary PT – M	0	0	0	0	0	0
Casual – W	0	1	0	1	1	3
Casual – M	0	0	1	1	0	2
Total	3	34	85	44	43	209

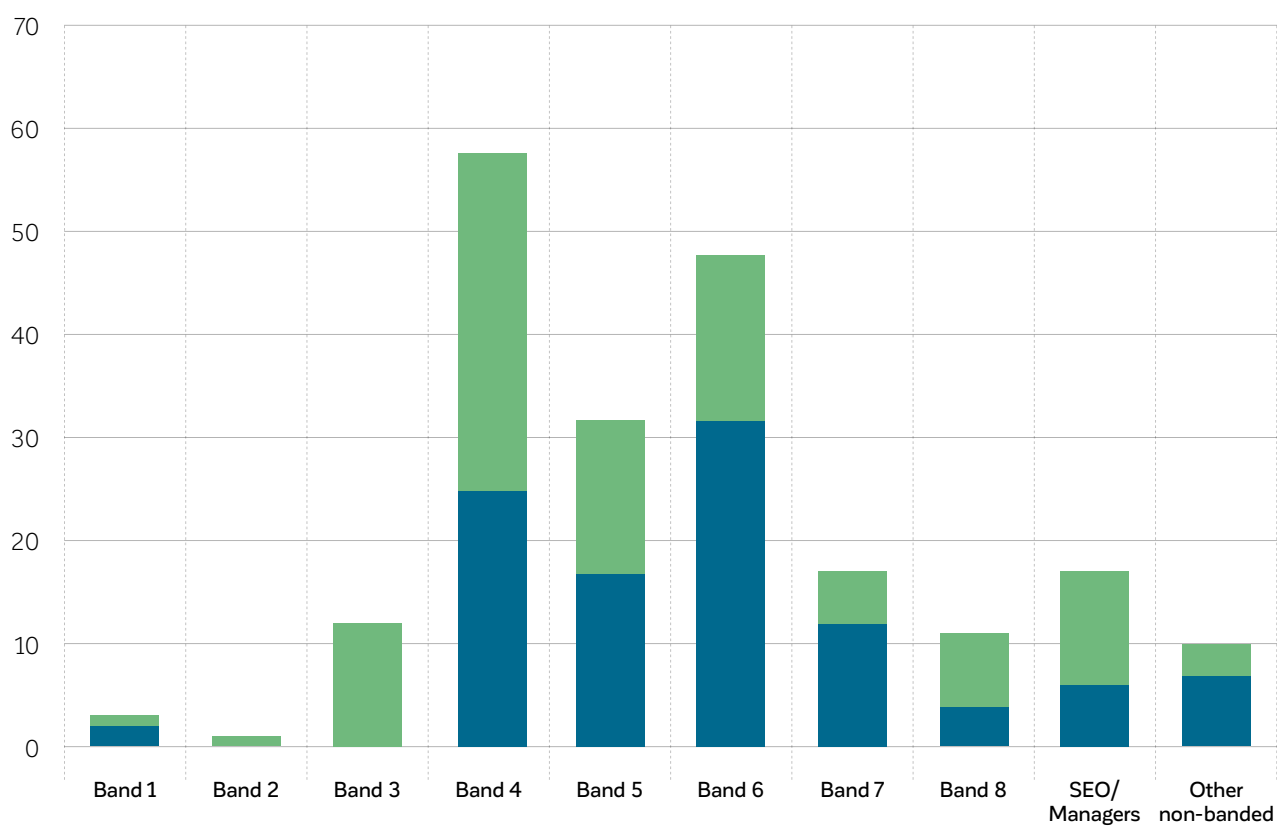
FT – Full time PT – Part time W – Women M – Men



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

Employment Classification	Women ■	Men ■	Total
	FTE	FTE	FTE
Band 1	2	1	3
Band 2	0	1	1
Band 3	0	12	12
Band 4	25	33	58
Band 5	17	15	32
Band 6	32	16	48
Band 7	12	5	17
Band 8	4	7	11
SEO/Managers	6	11	17
Other non-banded	7	3	10
Total	105	104	209

FT – Full time PT – Part time W – Women M – Men



Organisational Culture

Council is committed to creating an organisational culture where employees are empowered to be their best and produce optimal outcomes for the community we serve. As an employer we are focused on encouraging a culture of respect and creating a safe and supportive workplace.

In 2024 Council embarked on a Culture Improvement Program, working with one of Australia's leading Culture Change Experts. The program, titled Unwritten Ground Rules explores the differences between the organisation's stated values and the conduct of employees on a day-to-day basis. In 2024 all employees participated in workshops where we collected data on people's perceptions of how we work. This resulted in a program of work focusing on initiatives to align conduct and behaviours with the organisational values.

Council has also conducted two internal surveys to understand employee's perception of the workplace. The surveys included questions about leadership, safety, wellbeing, role clarity, training and education, values

alignment, customer service and community.

The results of these surveys have been extremely positive. Pulse survey results indicate that 74.6% of staff completing the survey would recommend Moira Shire as a good place to work, which is a Net Promoter Score of 49 that is generally considered in the good to excellent range. We will continue to survey employees on a quarterly basis.

Council also participated in the Victorian Public Sector Commission's People Matter Survey in 2025. The results have been released and show that overall performance improved significantly from the 2023 results.

The overall aim is to create a workplace where employees feel engaged and valued and can undertake meaningful work, while being provided with the support that enables employees to contribute to the overall goals and ambitions of the Council.

Values and behaviours

Council is a values-driven organisation. Guiding values and behaviours underpin decision-making and operations.

Our organisational values are:

- Respect
- Honesty
- Accountability
- Teamwork
- Integrity

We integrate our values and behaviours into our day-to-day work, including how this contributes to our preferred organisational culture, and our service provision to the community.

Workforce planning

Council continues to review its workforce needs to enable the delivery of a wide range of services to our community and to comply with the *Local Government Act 2020*.

Our future success is dependent upon attracting and retaining a workforce that represents the demographics of the community we serve.

During 2024-25 Council continued to review the organisational structure and all roles within the structure to ensure optimal outcomes. We are continuing our efforts to fill all budgeted roles in a competitive market for talent.



Gender equity

Council plays a significant role in improving gender equity in our community and is committed to creating an inclusive workplace to ensure equitable outcomes regardless of gender.

Inclusive workplace cultures, where employees are valued and included, result in a more engaged, motivated and productive workforce. Diverse and inclusive teams are also more innovative, able to draw upon a wider set of experiences, approaches and resources to effectively respond to, and act on behalf of, our communities.

As a defined entity under the *Gender Equality Act 2020*, Council has developed a Gender Equality Action Plan 2021-2025. This Action Plan details Council's commitment to embed gender equality in all facets of our business and the Gender Equality Diversity and Inclusion Committee oversee the implementation of this Action Plan.

To ensure gender equality is given a continued and consistent emphasis, we have embedded measures to monitor and evaluate the efficacy of our activities towards achieving gender equality.

Education and Training

Council invests in its people, with a broad suite of opportunities to ensure staff are appropriately trained and skilled to deliver services now and into the future. Based on a thorough training needs analysis, Council provides a comprehensive learning and development program that supports a broad range of professional, compliance and development needs. The program is developed in alignment with strategic priorities as well as in response to needs identified through performance and development plans. A variety of learning methodologies are used including online learning and facilitated workshops.

Council continues to support its staff to undertake leadership programs such as LGPro Ignite and LGPro Outdoor Ignite.

In 2024, Council embarked on a program of work to design an in-house leadership program. Council has partnered with GovInsights to co-design the bespoke program to ensure it addresses identified needs. The program brings together organisational leaders offering an intensive program that explores what it means to be a leader at Moira Shire Council.

Health and safety

Council continued to focus on the physical and mental wellbeing of its staff, utilising the Work Health Program to focus on sustainable proactive programs. An extensive annual program of events has been developed, which is aimed at providing employees with information and knowledge to improve their overall wellbeing.

In addition to this work, Council conducted an external audit of its performance with respect to our Occupational Health and Safety obligations. Following this audit, a comprehensive action plan was developed. The plan of work includes a full review of all policies and procedures and the introduction of a new OH&S Management System. The new OH&S Management System is partially implemented with work expected to be completed in the latter half of 2025.

Council will continue to focus on work that is aimed at eliminating workplace hazards, ensuring workplace inspections are carried out in accordance with annual plans. Council is committed to the delivery of OH&S compliance training requirements for staff ensuring compliance with relevant legislation and Australian Standards.

Our Performance

Planning and accountability framework

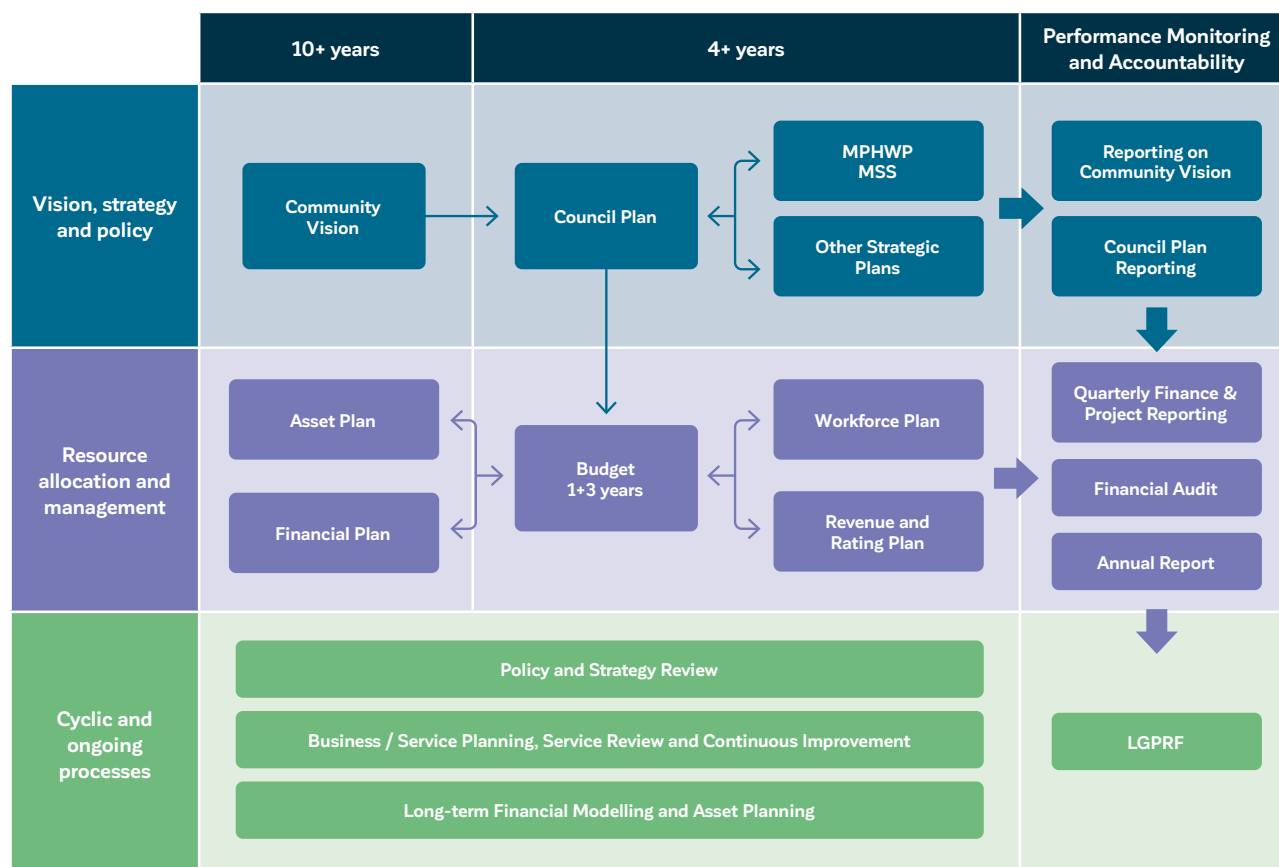
Part 4 of the *Local Government Act 2020* requires councils to prepare the following:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- An Annual Budget (for each financial year and the subsequent 3 financial years);
- A Quarterly Budget Report;
- An Annual Report (for each financial year); and
- Financial Policies.

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least 4 years);

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



Council Plan

Strategic objectives

The Moira Shire Council Plan 2021-2025 centres around five key strategic objective pillars. These strategic objectives assist Council to make the most of our regional advantages and include aspects both internal to Council as well as those that are community aspirations.



Pillar 1

A Welcoming and Inclusive Place



Pillar 2

A Diverse and Dynamic Economy



Pillar 3

A Clean Green Environment



Pillar 4

Customer Focused and Responsive



Pillar 5

Transparent and Accountable Governance

Performance

Council's performance for the 2024-25 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the Council Plan 2021-2025. Performance has been measured as follows:

1. Results achieved in relation to the strategic indicators in the Council Plan.
2. Progress in relation to the major initiatives identified in the budget.
3. Services funded in the 2024-25 Budget and the persons or sections of the community who provided those services.
4. Results against the prescribed service performance indicators and measures including results achieved for the preceding three years and an explanation of any material variation between results.

How is our Local Government Performance Reporting Framework results measured?

▲ IMPROVED

Overall performance has improved from previous year.

▬ STABLE

Overall results have remained stable from the previous year.

▼ BELOW EXPECTATION

Overall performance has declined from previous year.





Pillar 1

A Welcoming and Inclusive Place



Key achievements and projects delivered

1.01

We celebrate our communities' achievements and diversity

Recognised community achievements and excellence through major award programs and events including:

- 2024 Moira Business Awards in September 2024, with more than 500 nominations across 11 categories, recognising excellence in retail, tourism, new and accessible businesses.
- Annual Moira Achiever Awards gala event in April 2025, with five categories recognising individuals, young achievers, community groups, arts, and culture.
- Australia Day District Town Events celebrating Citizens of the Year, Community Events, Community Organisations, and Arts/Culture/Environment Projects.
- Recognition of Order of Australia medal recipients at Council meetings.
- Hosting four events across the Shire for National Volunteers' Week 19–25 May celebrating and acknowledging the contribution of volunteers in all shapes and forms.

Celebrated diversity and inclusion through targeted events including:

- All-Abilities Talent Show featuring 25 acts with more than 200 attendees (partnership with PALS, NCN Health, Cobram Community House and Cobram and District Special School).
- Providing support to four locals CWA groups to host events for International Women's Day and hosted an event at the Cobram Library with key guest speakers talking about diversity and women in leadership as well as launching video showcasing female leaders within the shire.
- IDAHOBIT (International Day Against Homophobia, Biphobia, Interphobia and Transphobia) day celebration with Uniting Vic/Tas diversity and inclusion presentation to staff.
- Welcoming 40 new Australian citizens through Citizenship Ceremonies.

Supported the Victorian Seniors Festival by partnering with each Senior Citizens Club in the shire to deliver activities and events during Seniors Week and also provided funding to seven community groups to run additional activities and events with a focus on seniors from diverse backgrounds.



Delivered community funding programs including:

- Community Strengthening Grants Program: Provided funding to 46 groups through grants to support community arts, health, entertainment and environmental initiatives, totalling more than \$176,000.
- Achievers Award Assistance Program: Provided financial assistance to 5 residents for sporting competition participation at the national or international level.
- Festive Funding Grants: Provided 12 community groups across our towns funding (\$1,000 for small towns, \$2,000 for major towns) to deliver festive activities and decorations throughout the shire, totalling \$16,000.

Onboarded new members to the All-Abilities Advisory Committee to ensure increased diversity and representation across the shire.

Inducted 10 members to the reestablished Youth Council, providing an opportunity for young people from across the shire to have a say in the decisions that affect their lives, represent the views of young people and develop new skills.

1.02

Our artistic, cultural programs and services will promote inclusiveness, social wellbeing and reflect the needs and values of communities

Continued to implement the Arts and Culture Strategy 2020-2026, working with the Creative Arts Hubs to:

- Deliver arts and culture events and programs while promoting equitable arts commissioning processes.
- Host successful workshops, exhibitions, performances and markets during the period, extending their reach to new audiences and target groups.
- Deliver special cultural events including screening the St Kilda Film Festival, “The Things We Do for Love” (an immersive 3-day art installation), Festival of Small Halls, Melbourne Comedy Festival’s Geraldine Quinn, and two sell out performances from renowned sportswoman and abuse survivor Jelena Dokic.
- Strengthen Creative Hubs partnerships with organisations including GV Pride and Kiaella Arts, hosting exhibitions, ‘meet the artists’ events and other specially tailored cultural programs.
- Enhanced cultural programming with each hub hosting performances from Regional Arts Victoria’s Touring Program.

Significantly enhanced our cultural landscape through multiple public art initiatives including:

- Thompson’s Beach Cobram Enhancement: Installed artistic mosaic poles through Arts for All community workshops and completed a major sculptural commission by artist Anderson Hunt, featuring large boulders with bronze castings celebrating local flora, fauna and the Murray River (funded through the Cross Border Commissioner’s Infrastructure Fund).
- Cobram Public Art: Commissioned renowned artist Jimmy Dvate to complete a striking mural on the Mivo Park utility block through the Arts for All program.
- Major Installations: Completed two large-scale public art projects - the iconic giant parrot in Cobram’s Federation Park and the vibrant Numurkah Kindergarten Mural.
- Community Legacy Projects: Provided assistance and planning for the “River of Memories” community art project in Numurkah, creating a lasting legacy of the town’s 150-year celebrations.
- Cobram Town Mapping: Updated the Cobram town map publication to highlight public art installations.

Delivered comprehensive youth programming and engagement through the Amplify (formerly FReeZA) Youth Program including hosting:

- Roller Disco in Nathalia, attracting more than 95 young people.
- North East Skate Park Series in Cobram, attracting more than 200 community members and featured competitions, drumming workshops, skateboard deck painting and community barbecue.
- Yarrawonga Vibes provided valuable performance opportunities for four emerging local artists while offering creative activities for attendees.
- Music Career workshop with award-winning artist Shaun Kirk, engaging 28 young people in industry insights and skills development.
- Performance opportunities for emerging local artists at Cobram Lions Market.

Strengthened relationships with Cummergunja Aboriginal Co-operative through:

- Collaborative discussions on community needs and grant opportunities.
- Successfully securing Bush Nippers Water Safety Program for Cummergunja residents.
- Implementing Talk and Play on Country Speech Therapy Program with increasing participation and strong family engagement.

Partnered with Victoria Police for Local Safety Forums in Cobram and Numurkah, providing residents direct access to safety information and addressing community concerns through collaborative dialogue.

1.03

We will empower communities to craft their own vision of the future and support their efforts to be more resilient

Appointed a Community Panel of 18 community members to review and develop the *Moirra2045 Community Vision* and to contribute to the development of the Council Plan 2025-2029.

Supported the launch of the Barmah Community Plan 2024-2029.

Worked closely with NBN Community Outreach department to complete digital mapping and support the transition through 3G switch off.

Continued to provide support to community groups through the Flood Recovery and Resilience Grants Program.

Continued to improve Maternal and Child Health service delivery through several initiatives including:

- Offering immunisation in Numurkah and Nathalia on separate days to increase flexibility for client appointments.
- Altering staff attendance at Cummergunja to improve stakeholder engagement.
- Increasing services in Cobram due to increased demand.

Delivered the Community Leadership Program focusing on equipping community members with leadership skills for professional and personal development. The program was delivered on two occasions, with 26 participants from across the Shire graduating from the program over two rounds. Council also sponsored two community members to participate in the Fairley Leadership Program.

Facilitated dialogue with Parks Victoria and the Barmah community regarding access to Barmah Forest, resulting in a community wood collection.

Commenced working with community and key stakeholders on the development of the 2025-2029 Municipal Public Health and Wellbeing Plan.

1.04

We value and respect the culture of our traditional owners

Lodged Council's draft Reflect Reconciliation Action Plan (RAP) with Reconciliation Australia. The draft plan outlines the steps we will take to promote reconciliation and create a more inclusive and equitable community for all residents, including local Aboriginal and Torres Strait Islander peoples.

Reviewed and adopted a more culturally sensitive Acknowledgement of Country.

Participated in a range of initiatives in recognition of the culture and history of our traditional owners including NAIDOC Week, Dharmya Day, Many Mobs Bridge Walk and Yarnda Bridge Walk.

Celebrated Reconciliation Week by hosting musician and author Isiah Firebrace at a book reading at Cobram Library. The event was attended by schoolchildren and livestreamed to hundreds of students across Moira Shire.

Supported the Many Mobs Indigenous Corp Dunggala Festival by providing grant funding, resources and logistics.

Organised a cultural presentation to the Creative Arts Hubs from Many Mobs Indigenous Corp.

Facilitated 'On Country' Training for two groups of Moira Shire Staff.

Continued to support the Play and Talk on Country program with the Cummeragunja community through Maternal and Child Health services.

1.05

We will value and recognise the history and heritage of our towns and buildings

Provided assistance to community groups in Numurkah, Wunghnu and Tungamah in their preparations for the forthcoming 150-year celebrations in 2025.

Achieved successful delivery of Numurkah and Tungamah towns' 150-year event celebrations, both in February 2025.

Continued to assist Katamatite with preparations for their upcoming 150-year event in 2026.

Helped our communities celebrate major milestones, including the centenary of the Yarrawonga-Mulwala Bridge and 75 years of the Cobram Hospital.

Supported Nathalia Lawn Tennis Club's Centenary Easter Tournament through a Flood Recovery Grant.

Supported Numurkah Historical Society through the planning application process for the installation of Numurkah History Boards.

Continued to coordinate the operation of the Yarrawonga Town Hall Future Use Advisory Group with a focus on developing the vision, goals, business plans and management model options for the future use of the Town Hall.

1.06

Recreation, sports facilities, programs and services respond to our diverse and emerging community needs

Developed and adopted the Moira Shire Small Town Sports Sustainability Strategy 2025-2035, underpinning Council's commitment to ensuring sport and active recreation continues and thrives in all Shire communities.

Facilitated Move Moira Active April Campaign by promoting free or low-cost activities available around the shire. Hosted 4 family fun free days at each major town in conjunction with local health services, promoting ways to get active within our community.

Supported the reactivation and launch of the Cobram and District Netball Association, catering players ranging from 11 and under through to 17 and under, encouraging more young people to get active in a fun, welcoming and relaxed environment.

Delivered the Bush Nippers Swimming Safety Program at Thompsons Beach Cobram. The program returned to Cobram-Barooga for the third year in January and is a part of a collaboration between Lifesaving Victoria, Moira Shire Council and Barooga Aquatic and Recreation Centre.

1.07

We promote the health and wellbeing of our communities

Continued to implement actions from Council's All Abilities Access and Inclusion Plan which outlines Council's commitment to promoting a more inclusive and accessible community.

Explored opportunities for making accessible period product vending machines available in our Local Government area.

Conducted regular Health Promotion meetings with local health services, NCN Health and Yarrawonga Health, to ensure these organisations work collaboratively to ensure compliance with the *Public Health and Wellbeing Act 2008*.

Delivered a range of programs to the community including Maternal and Child Health and Immunisation Services including:

- Lactation Clinic and Sleep and Settling Clinic.
- Community and secondary school immunisation sessions.
- Community influenza vaccination sessions including at Cummergunja.
- Enhanced services by providing toothbrushes and toothpaste to families of 12 month olds, encouraging dental hygiene and dental visits.

Supported early childhood development and family programs including:

- Co-facilitating the EMBRACE Food and Play Program (previously INFANT Program) with Yarrawonga Health and NCN Health.
- Continuing support to local playgroups and kindergartens.
- Delivering Community Reading days in partnership with NCN Health.

Continued to explore and develop Clinical Governance at Moira Shire.

Hosted 4 Blokes Breakfast across Yarrawonga, Cobram, Nathalia and Numurkah in celebration of Men's Mental Health week, raising awareness of local services available.

Supported health and wellbeing initiatives such as Active April and Community Wellness Day through the Creative Arts Hubs with events such as Yoga on the Beach, and Arts and activities tables at wellness events.

Assisted in the delivery of two My Passport Programs to schools which is aimed at providing young people in our community the skills and knowledge they need to make educated decisions when faced with alcohol and other drugs.

Supported the development of the Sexual Wellness Action Plan with the Centre for Excellence in Rural Sexual Health.

Supported trial of STIx Testing Vending machine with NCN Health at the location of Cobram Civic Centre, to make testing more accessible.



1.08

Gender equality is embedded in Council policy and decision-making

Continued to implement the requirements of the *Gender Equality Act 2020*, including:

- Continuing to progress the actions from the Gender Equality Action Plan 2021-2025.
- Implementing Gender Impact Assessments when considering new initiatives or changes to Council Service Model.
- Making improvements regarding data collection related to higher duties and internal promotions for the purpose of gender equality reporting.

Delivered community awareness and education initiatives, including:

- Participating in the 16 Days of Activism Campaign by promoting awareness on Council's social media, holding a staff morning tea to raise awareness within the organisation and partnering with the Soroptimist Society to host a walk which included a free breakfast, with 100 community members in attendance.
- Supporting a number of football clubs to access education through Sports & Life Training, to explore issues of gender equality, respect and inclusion.

Hosted a Gender-Based Violence forum in July 2024, with good representation of organisations who have a role to play in providing services or response.

Partnered with Relationship Matters (Employee Assistance Program Provider) to pilot new services related to family violence support for employees.

Strengthened and embedded Gender Equity in Maternal and Child Health Services with training delivered in November 2024.



Strategic indicators

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

Indicator/measure	Result	Comments
By using the Local Government Community satisfaction Survey we can measure:		
Overall performance	—	Result this year was 38, equal to the previous year. While overall performance has remained steady, the results show clear opportunities to lift satisfaction across key service areas.
Consultation and engagement	—	Result this year was 37, equal to the previous year. While performance in this indicator has remained steady, the results show clear opportunities to lift community satisfaction through ongoing community engagement through face-to-face sessions and open dialogue.
Community decision making	▼	Result this year was 36, slightly down from 37 in the previous year. These survey results reaffirm our focus on continuous improvement, accountability and transparency. We are committed to regularly reporting our progress and working alongside our community to deliver the services and outcomes that matter most.
By using the Local Government Performance Reporting Framework we can measure:		
Maternal and Child Health statistics	—	High participation rates maintained through strong health provider partnerships and culturally appropriate programs while keeping costs aligned with similar Councils. Further commentary and data is available in Pillar 1 - Service Performance Indicators.
Aquatic facilities use and management	▼	Strong community utilisation and safety standards maintained, but 25% cost increases from external factors significantly impact performance. Further commentary and data is available in Pillar 1 - Service Performance Indicators.
Library use and management	—	Open Library Initiative and programming investments driving membership and usage growth while maintaining service quality standards. Further commentary and data is available in Pillar 1 - Service Performance Indicators.

▲ Improved — Stable ▼ Below expectation

Services

The following statement provides information in relation to the services funded in the 2024-25 budget and the persons or sections of the community who are provided the service.

Service areas	Description of Services provided	Actual Net Result
		Budget Variance \$'000
Civic Buildings Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	1,528 1,545 17
Community and Recreational Development	This service is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans.	1,241 1,488 247
Community Grants	This grants program provides funds that strengthen the involvement of community organisations by developing services, management of facilities, coordination of events and promotion of tourism and health in the community.	205 228 23
Community Services – Youth	This manages youth services and events that connect and engage Moira's younger citizens.	99 158 59
Drainage	This program provides drainage as part of its network of rural and urban roads service.	332 574 242
Events	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day.	77 76 (1)
Library	Provision of financial contribution to the operation of the Goulburn Valley Regional Library that provides library services at four locations and a mobile library service.	878 875 (3)
Local Laws	To regulate, control and enforce breaches of legislation and local laws with the aim to maintain a safe and orderly environment within the municipality.	323 330 7
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program; also includes immunisation programs for infants and schoolchildren.	429 405 (24)
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	(392) (407) (15)
Recreation and Safety	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	1,381 1,183 (198)
Roads and Bridges	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	(1,197) 2,324 (3,521)
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	91 92 1
Swimming Pools	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as the Yarrawonga Foreshore.	1,214 1,074 (140)

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024-25 budget.

Major Initiatives	Progress	Results and Highlights
Reactivate the Moira Youth Council	Complete	The Youth Council has been reactivated with 10 members who meet bi-monthly to give their input and advice to Council and discuss topics important to young people.
Development of a Road Safety Strategy and Action Plan	In progress	Development of a draft Road Safety Strategy and Action Plan has commenced, following early community engagement to gain an understanding of the community's perceptions of road safety and undertaking data analysis to identify locations of concern on the road network.
Development of the Cobram Punt Road Precinct Masterplan.	In progress	A draft masterplan has been developed and early consultation completed with the Cobram APEX Club.
Celebrate the diversity and achievements of the Moira Shire community with Australia Day Awards, Moira Shire STAR Community Achiever Awards, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day events and promotion.	Ongoing	Council continues to celebrate and promote these initiatives each year.
Engage with the Shire's youth community through delivery of the FReeZa and Live 4 Life programs.	Ongoing	Council continues to deliver these programs to the youth community.
Development of the Yarrawonga Library, Events and Performance Precinct project.	In progress	Construction of the new library remains on track for early 2026 completion, with the superstructure and roofing complete and internal fit-out well underway.
Increased investment in our local roads through road sealing, asphaltting, gravel roads and shoulder re-sheeting.	Completed for 2024-25	More than \$2.78 million invested in our local roads through road sealing, asphaltting, gravel roads and shoulder re-sheeting.



Service performance indicators

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

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
LIBRARIES					
Utilisation					
Loans per head of population <i>[Number of library collection item loans / population]</i>	New	New	4.70	4.73	The Open Library Initiative, which gives members access to the Nathalia, Numurkah and Cobram libraries from 8am to 8pm seven days a week has increased loans. There has also been an increase to programming which leads to greater loans.
Resource currency					
Recently purchased library collection <i>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100</i>	51.07%	51.92%	57.43%	55.33%	Because our branches use a floating collection, this report shows only the items physically at this site when it's generated. This year, there were 3.65 fewer items under 5 years old compared to the previous report.
Service cost					
Cost of library service per population <i>[Direct cost of the library service / Population]</i>	\$20.12	\$20.55	\$20.77	\$24.35	CPI - 3% increase to contribution.
Participation					
Library membership <i>[Number of registered library members / population] x100</i>	New	New	27%	29.64%	Improved promotion of open library service, computer and printing services
Library visits per head of population <i>[Number of library visits / population]</i>	New	New	2.67	2.70	The Open Library Initiative, which gives members access to the Nathalia, Numurkah and Cobram libraries from 8am to 8pm seven days a week has led to increased visitation. There has also been an increase to programming which supports greater visitation.



Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
ROADS					
Satisfaction of use					
Sealed local road requests <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	25.12	30.64	27.47	16.50	Result reflects a return to normal range following works to correct issues caused by the October 2022 flood event.
Condition					
Sealed local roads below the intervention level <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	96.06%	98.49%	98.47%	98.09%	No material variation.
Service cost					
Cost of sealed local road reconstruction <i>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</i>	\$19.51	\$44.51	\$48.20	\$59.55	Increased costs driven by increased materials and contractor costs. Square metres of sealed local roads has increased due to sealing of unsealed shoulders in road widening projects delivered.
Cost of sealed local road resealing <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$3.80	\$5.95	\$5.46	\$5.62	Increased costs driven by increased materials and contractor costs.
Satisfaction					
Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]</i>	43.00	35.00	32.00	31.00	Asset condition of Council roads has been consistently maintained over the past three years.
AQUATIC FACILITIES					
Service standard					
Health inspections of aquatic facilities <i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>	0.29	1.00	1.00	1.00	No material variation.
Service cost					
Cost of aquatic facilities <i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>	\$18.05	\$20.89	\$14.02	\$17.53	The figure reflects an increased cost for the YMCA management, together with increased energy costs.
Utilisation					
Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	1.68	1.50	1.93	1.99	Increased attendance is partly due to improved weather conditions over the season, resulting in less closures and increased participation in aquatic programs.

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
MATERNAL AND CHILD HEALTH (MCH)					
Satisfaction					
Participation in 4-week Key Age and Stage visit <i>[Number of 4-week key age and stage visits / Number of birth notifications received] x100</i>	100.56%	97.50%	95.86%	95.22%	This excellent result indicates Council's procedure of scheduling the first 5 Key Age and Stage visits on receipt of the Birth Notification is effective in maintaining a high engagement rate for the 4 week KAS visit.
Service standard					
Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>	100.28%	100.28%	100.64%	100.84%	Council has strong links with other local primary health care providers to ensure Birth Notifications are received in a timely manner. Open communication between birthing hospitals and Council ensures birth notifications are actioned in a timely manner.
Service cost					
Cost of the MCH service <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$101.90	\$107.14	\$108.91	\$112.32	Costing is in line with other same sized Local Government Areas.
Participation					
Participation in the MCH service <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	85.65%	83.38%	81.44%	81.33%	Engagement in the MCHS is not compulsory however this result indicates a high acceptance of the service across Council. Vulnerable families continue to be engaged to ensure they are connected to Council's Maternal & Child Health Service.
Participation in the MCH service by Aboriginal children <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	93.67%	89.13%	91.01%	90.96%	Council has a small cohort of families that identify as indigenous. MCH monitor and facilitate engagement of indigenous families and continue to provide Talk and Play on Country (language and play group at Cummeragunja) and immunisation sessions as required.





Pillar 2

A Diverse and Dynamic Economy



Key achievements and projects delivered

2.01

We support new and existing business to grow and prosper

Commenced development of a new Economic Development Strategy that will drive growth, resilience and innovation in Moira, following initial community and stakeholder consultation.

Delivered business support services including:

- Offering support to local businesses including delivering five business assistance workshops on advertising, Canva design software, grant writing, Christmas marketing and Artificial Intelligence in business.
- Delivering a mentoring and business assistance program for flood affected businesses.
- Issuing regular newsletters to industry with updates, promotions and support.

Hosted the 2024 Moira Business Achievement Awards to acknowledge innovation, ingenuity and hard work that defines local business. More than 500 nominations were received across the 11 award categories, with more than 7,400 votes received.

Hosted the Moira Jobs and Careers Expo with over 300 people attending, with 60 exhibitors.

Worked with Shepparton and Campaspe Councils to implement the Designated Area Migration Agreement (DAMA) across several businesses in our shire.

Supported the horticulture industry and the fruit fly program to reduce the harmful effects from this insect on our horticulture industry.

2.02

We identify and provide shovel-ready projects in order to respond promptly to funding opportunities

Successfully secured a grant for the Thompson's Beach Cobram Precinct Plan, to better connect communities by shaping infrastructure developments on the NSW and Victorian border and support economic and tourism opportunities.

Successfully applied for funding through the TAC Local Government Grant Program for a new roundabout at the Hume and Piper Street intersection, Cobram Safe Travel Around Streets project.

Received grant funding for the following Local Roads and Community Infrastructure projects:

- Numurkah Northern Levee
- Pedestrian Enhancement Program
- Naring-Loofs Road upgrade
- Wunghnu Road upgrade

Adopted the Asset Plan 2025-2035 during the 30 June 2025 Council meeting. The Plan documents how Council will manage the assets under its control through a strategic and financial view, detailing the state of these assets over the next ten years. This understanding of Council's assets will inform future decisions on funding opportunities to ensure projects put forward for funding are prioritised and strategically aligned.

2.03

We develop and promote year-round tourism products, services and destinations

Enhanced tourism marketing and promotional materials including:

- Updating several tourism brochures including the Murray Farm Gate, Trail Nature Escape, and Silo Art Cobram Town Map which have been distributed throughout our Visitor Information Points (VIP) network.
- Developing a marketing brief in partnership with Berrigan and Federation Shires to undertake a shoulder/winter season marketing campaign for our region.
- Continuing to work with industry to increase the Australian Tourism Data Warehouse listings on our website.

Endorsed a proposal to designate an overnight Recreational Vehicle (RV) Friendly site within the grassed area next to the Picola Public Hall.

Developed and released a scope of services for the development of a Tourism Destination Management Plan.

Continued working with Murray River Tourism (MRT) on the Murray River Adventure Trail and the redevelopment of our regional website hosted by MRT.

Finalised funding agreements and continued supporting our Local Tourism Associations.

Held the Dollar Discovery month in August 2024 with 60 businesses participating.

Hosted our second Murray Farm Gate Trail Expo in August 2024 in partnership with Murray River Tourism and Campaspe Shire Council.

Hosted five tourism networking events across the Shire.

Continued supporting the Barmah Forest Heritage and Education Centre Advisory Committee to assist in continual improvement and allow for greater community engagement and collaboration.

2.04

We advocate for the provision of essential infrastructure including electricity supply, digital connectivity and transport services

Proactively advocated in areas identified in Council's Advocacy Plan as opportunities allowed with State Government and key service providers.

Continued meeting with Telstra and NBN to improve digital connectivity across the shire.

Worked closely with NBN Community Outreach department to complete digital mapping and support the transition through the 3G switch off.

Undertook a preliminary housing and population needs analysis to determine a pathway for a housing plan for the shire.

Worked with Goulburn Murray Water on water supply and security planning issues.

2.05

We plan for sustainable growth and development which balances economic, environmental and social considerations

Completed community consultation on the Numurkah, Katunga and Strathmerton Growth Corridor Land Use Strategy Discussion Paper and commenced development of a draft Numurkah, Katunga and Strathmerton Corridor Plan.

Commenced community consultation on the development of a Bundalong Structure Plan, which will guide how Bundalong will develop in coming years.

Processed 271 planning permit applications with an estimated cost of works of \$198 million.

Managed the subdivision of land process with the finalisation of subdivisions in the period providing for around 200 new lots across the shire.

Commenced development of the Cobram East Drainage Strategy and the Numurkah North East Drainage Strategy with ongoing liaison with developers in this area.

Strategic indicators

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

Indicator/measure	Result	Comments
By using the Local Government Community Satisfaction Survey we can measure:		
Sealed local roads	▼	Result this year was 31, slightly down from 32 in the previous year. The decrease in the level of community satisfaction reflects the challenge with maintaining the road network in the face of financial and resource issues.
Lobbying on behalf of the community	—	Result this year was 35, equal to the previous year.
By using the Local Government Performance Reporting Framework we can measure:		
Statutory Planning statistics	—	Statutory planning services are performing below expectation due to planning team vacancies affecting processing times and reduced application volumes increasing costs per application. Further commentary and data is available in Pillar 2 – Service Performance Indicators.
Road Network statistics	▼	Roads services are stable with strong operational improvements - service requests down post-flood recovery and 98% of roads above intervention standards. Cost increases reflect market conditions, while low community satisfaction indicates ongoing infrastructure funding challenges. Further commentary and data is available in Pillar 1 – Service Performance Indicators.
By using the various government tourism monitoring tools including Murray Regional Tourism we can measure tourism promotion and visitors to the area:		
Council utilises Murray Regional Tourism monitoring tools to track tourism promotion effectiveness and visitor trends. Tourism Research Australia methodology changes limit direct year-on-year comparisons until March 2026.		

▲ Improved — Stable ▼ Below expectation



Services

The following statement provides information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

Service areas	Description of Services provided	Actual Net Result
		Budget Variance \$'000
Aerodrome	Operational management of the Yarrawonga Aerodrome used by general aviation industry.	129 161 32
Arts and Culture	Service committed to actively shaping the future for Moira residents through arts and culture activities and programs.	369 427 58
Building Control	To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters.	414 537 123
Business and Industry Development	This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities.	710 844 134
Planning	Undertakes statutory and strategic land use planning as well as enforcement of the planning scheme.	554 969 415
Tourism	This service supports our tourism sector through marketing, industry and product development.	851 804 (47)
Visitor Services	This service supports the visitor economy and our local tourism businesses and ensures visitors are aware of all our region has to offer.	320 432 112



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024-25 budget.

Major Initiatives	Progress	Results and Highlights
Support arts and culture within the Shire by working with the four Art Hubs to support diverse events and activity across the Shire and continuing to implement Council's Arts and Culture Strategy 2020-2026.	Ongoing	Council continues to implement our Arts and Culture Strategy 2020-2026, and work with the Creative Arts Hubs across the shire to deliver arts and culture events and programs. The Hubs hosted successful workshops, exhibitions, performances, and markets.
Undertake key compliance works at the Yarrawonga Aerodrome taxiway.	Carried over	Works are in design phase and planned for delivery in 2025-2026 financial year.
Collaborate with businesses and industry bodies to develop a new Economic Development Strategy.	In progress	Development of a new Economic Development Strategy is underway, following initial community and stakeholder consultation.
Development of a plan for activating Thompsons Beach in Cobram.	Carried over	Development of a precinct plan for Thompsons Beach in Cobram has been carried over for delivery in the 2025-2026 financial year.
Complete initial works on a Housing Needs Analysis.	Carried over	Will be completed as part of development of the new Economic Development Strategy.
Continue to deliver the Goulburn Valley Designated Area Migration Agreement (DAMA) initiative with Greater Shepparton City Council and Campaspe Shire Council.	Ongoing	Worked with Shepparton and Campaspe Councils to implement the Designated Area Migration Agreement (DAMA) across several businesses in our shire.
Continue to review Tourism Plans and arrangements with Tourism Organisations.	Ongoing	The Destination Management Plan which is currently in development will provide recommendations for a structured framework for ongoing collaboration with key tourism partners, regional tourism boards, and local operators to ensure coordinated marketing, product development, and visitor experience enhancement.
Celebrate business achievement with the Moira Business Awards.	Complete	Delivered the 2024 Moira Business Achievement Awards with more than 500 nominations received across the 11 award categories, and more than 7,400 votes received.

Service performance indicators

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

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
STATUTORY PLANNING					
Timeliness					
Time taken to decide planning applications <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	66.00	69.00	51.00	78.00	The result is a combination of vacancies within the planning team and finalising several longstanding applications.
Service standard					
Planning applications decided within required timeframes <i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i>	45.09%	62.87%	69.68%	62.83%	The result is a combination of vacancies within the planning team and finalising several longstanding applications.
Service cost					
Cost of statutory planning service <i>[Direct cost of statutory planning service / Number of planning applications received]</i>	\$956.90	\$1,199.68	\$1,346.69	\$1,782.40	Increase of 32.35% from previous year. Increase is attributed to fewer applications received during the reporting period (271 applications compared to 350 for 2024, 339 for 2023 and 437 for 2022).
Decision making					
Council planning decisions upheld at VCAT <i>[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</i>	66.67%	0.00%	100.00%	100.00%	One VCAT decision occurred in this report period. The matter was resolved at mediation with consent orders issued varying the permit conditions.





Pillar 3:

A Clean and Green Environment

Key achievements and projects delivered

3.01

We protect and advocate for our environment to sustain biodiversity and enhance riverine landscapes

Continued to work with natural resource management agencies and the community to protect and advocate for our environment to sustain biodiversity and enhance riverine landscapes through stakeholder engagement at workshops and meetings including:

- Broken Boosey Catchment Management Network.
- Goulburn Broken Partnership Committee.
- Goulburn Broken Wetland Advisory Group.
- Goulburn Broken Local Government Biodiversity Reference Group.
- Municipal Catchment Coordinator Reference Group.

Undertook two illegal vegetation removal compliance investigations, with one resulting in prosecution.

Conducted the 2024-25 Rural Tree Scheme, which offers subsidised indigenous plants to rural landowners across the shire.

Provided information to the community through Council's website on environmental issues, from living with wildlife to diseases/ viruses that may affect the region's agricultural network and biodiversity.

Continued to manage Council owned irrigation water accounts, ensuring water availability for Council and community users.

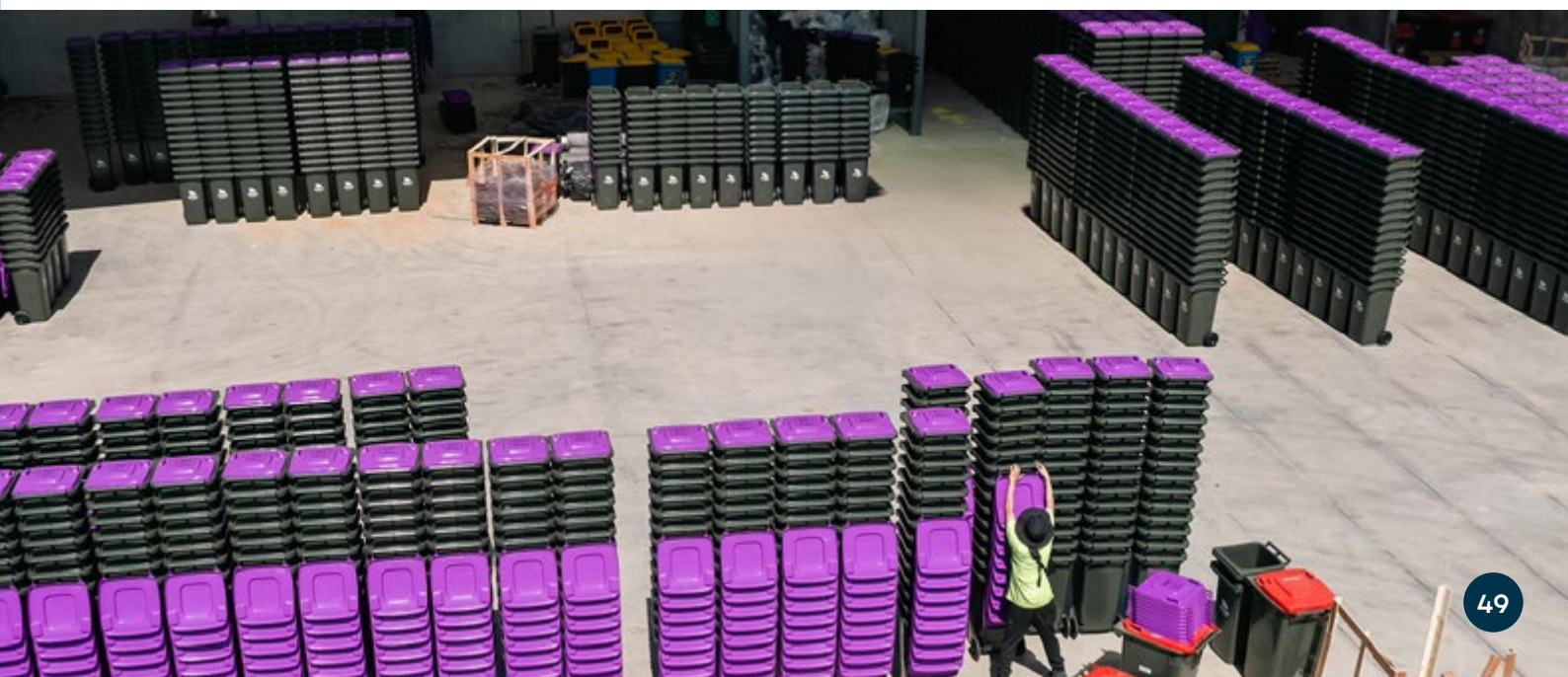
3.02

We will be an environmentally sustainable organisation

Commenced development of a new Environmental Sustainability Strategy which will help guide Waste & Sustainability actions for the next 5 years.

Commenced development of a Water Allocation & Trading Policy which will guide use of Council owned raw water allocations.

Began new contract for Utility management software to process water and electricity bills and enable Council to report on and monitor emissions, water use and electricity usage.



3.03

We will achieve excellence and best practice in waste management

Ensured continued environmental compliance by:

- Advancing design works for Cell 10 and rehabilitation design works for Cells 4-8 at Cobram Landfill to ensure continued operational capacity and EPA compliance.
- Installing 16 new landfill gas bores at the closed Yarrowonga Landfill site to ensure EPA compliance with monitoring requirements.
- Completing Aftercare Management Plan at Cobram Landfill to ensure EPA compliance with licensing requirements.
- Maintaining monthly compliance audits at all Resource Recovery Centres to ensure adherence to EPA licensing requirements.

Implemented comprehensive kerbside collection changes including:

- Successfully transitioning to new Kerbside Waste Collection contract.
- Implementing kerbside collection frequency changes and new service (organics weekly, landfill fortnightly, recycling fortnightly, and new kerbside glass every 4 weeks).
- Delivering targeted community education campaign regarding collection frequency changes to ensure smooth transition for residents.

Expanded recycling services and community access including:

- Launching soft plastic collection program and textile collection services at multiple locations across the Shire.
- Expanding soft plastic drop-off points from 4 to 9 locations and increased recycling stations from 5 to 7 locations.
- Establishing partnership with EcoBatt for best practice battery collection and storage, enhancing hazardous waste management.

3.04

We reduce waste to landfill with effective recycling and organic waste diversion systems

Continued to divert waste from landfill with key highlights including:

- Opening two Resale Sheds at Numurkah and Cobram, diverting over 143 tonnes of waste from landfill with over 849 customers/community members accessing the sheds and more \$7,825 in transactions.
- Diverting 1,421 kg of soft plastics from landfill.
- Diverting 21,045 kg of textiles from landfill.

Implemented kerbside collection frequency changes including changing landfill collection to fortnightly and organics collection to weekly to drive behavioural change on waste disposal and progress towards our 80% landfill diversion target.



3.05

We will adapt and advocate for climate change and identify and respond to environmental challenges

Attended meetings of the Goulburn Murray Climate Alliance (GMCA), which is a network of local government, catchment management, state government and alpine resort partners across the Goulburn and Upper Murray regions, responding and adapting to climate change through innovative projects and research.

Continued to develop the reporting structure and emissions data collection for Council emissions from Scope 1 & 2 sources to understand Council's emissions profile and be able to guide actions for the future.

3.06

Our natural and outdoor spaces will provide quality habitat for plants and animals as well as be places for people to enjoy

Continued wildlife monitoring and disease control programs, including:

- Engagement and monitoring of Numurkah Flying Fox Camp as part of Victorian Flying Fox Network.
- Wildlife monitoring of Kinnairds Wetland and Moodie Swamp as a contribution to Citizen Science (DEECA) and combined management with GBCMA and GMWater.
- Engagement in the Victorian Arbovirus Disease Control Program (VADCP) to monitor mosquito populations, identify high risk areas and disease activity, keeping the community safe from mosquitoes and the diseases they may carry.
- Enhanced Chinaman's Island through installation of 5 new bench seats, 10 new information signs and a new notice board to improve visitor experience.

Supported community environmental engagement through Active in Nature competition and Clean Up Australia events.

3.07

We will work with floodplain management partners to improve the flood resilience of the catchment's people, infrastructure, land, water and biodiversity

Partnered with the Goulburn Catchment Management Authority through the Broken Partnership Team, Partnership Network and Biodiversity Reference Group and continued to work with other partners on catchment health.

Progressed the Numurkah Northern Levee Project, with works to date including the completion of the Station Street wetlands section. The Kinnaird's Road eastern levee section is nearing completion before concrete levee construction begins.



Strategic indicators

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

Indicator/measure	Result	Comments
By using the Local Government Performance Reporting Framework we can measure:		
Waste Collection Statistics	▼	Waste management services are performing below expectation due to increased costs from the new kerbside collection contract and additional services. While missed bin rates have increased due to contractor transition and improved reporting, strategic initiatives are successfully improving waste diversion rates. Further commentary and data is available in Pillar 3 – Service Performance Indicators.
Contamination Rates in organic waste	—	0.71% contamination rate in organic waste which is a slight increase on the previous year. Although contamination rates have increased slightly, they are still below the state average and the lowest in our region.
Quantity of Organic Waste diverted	▲	4379.62 tonnes of Organic Waste diverted which is 38.7% of total waste collected from kerbside bins. This is an increase on the diversion rate from the previous year. It is expected that this to continue to rise as Council has now moved to a weekly Organics service.
Reduction in Council CO2 emissions	—	Council emissions have remained stable compared to previous years.

▲ Improved — Stable ▼ Below expectation



Services

The following statement provides information in relation to the services funded in the 2024-25 budget and the persons or sections of the community who are provided the service.

Service areas	Description of Services provided	Actual Net Result
		Budget Variance \$'000
Environmental Sustainability	Development of environmental policy, implementation of environmental projects and delivery of educational programs.	728 835 <u>107</u>
Kerbside Garbage Service	This service provides collection of kerbside garbage materials from households.	(544) (629) <u>(85)</u>
Landfill / Transfer Stations	Operational management of Council's landfill site at Cobram and nine transfer stations including monitoring to maintain environmental standards.	(268) (1,064) <u>(796)</u>
Natural Resources	Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniards Wetlands with other agencies.	218 322* <u>104</u>
Organic Waste Service	This service provides collection of kerbside organic waste materials from households.	140 226 <u>86</u>
Parks and Gardens	This program involves the maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces.	4,278 4,707 <u>429</u>
Recycling Service	This service provides collection of kerbside recyclable materials from households.	91 574 <u>483</u>
Street Cleaning and Bin Collection	The sweeping of kerb and channel on urban roads, parking areas, footpaths in CBD areas and main intersections, operates a garbage compactor to collect rubbish from street bins in CBD areas, park and recreation areas, road reserves and butt bins.	(239) (239) <u>(0)</u>

* Includes roadside weed and pest (actuals are allocated to environmental sustainability)

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024-25 budget.

Major Initiatives	Progress	Results and Highlights
Continue to deliver Council's Environmental Sustainability Strategy 2022-2026.	In progress	Implementation of Council's Environmental Sustainability Strategy 2022-2026 continues to progress. Development of a new Strategy is underway for completion during 2025-26.
Undertake a Council building emissions assessment so prioritised carbon reduction measures can be implemented to reduce Council's carbon footprint.	Carried over	This initiative will be completed as part of development and implementation of the new Environmental Sustainability Strategy.
Transition to a four bin kerbside collection with the introduction of the purple lid bins (glass collection).	Complete	Transition to a four bin kerbside collection is now complete, with glass kerbside bins now introduced. 72.60 tonnes of glass has been collected since introduction.
Develop an Open Space Strategy for Council's numerous parks, reserves and open spaces.	Carried over	Development of an Open Space Strategy has been carried over for delivery in the 2025-26 Budget.
Strategically map potential EV charge stations in townships to inform future development opportunities.	Carried over	Development of an Electric Vehicle and Charging Station Strategy has been carried over for delivery in the 2025-26 Budget.



Service performance indicators

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

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
WASTE MANAGEMENT					
Service standard					
Kerbside collection bins missed <i>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</i>	0.59	0.95	1.32	13.88	A change in contractor resulted in an increase in the number of missed bins at the commencement of the new kerbside collection contract in December 2024. The change in contractor has also brought about improved reporting of missed bin data which has resulted in an increase in this indicator.
Service cost					
Cost of kerbside garbage collection service <i>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</i>	\$148.13	\$158.21	\$152.35	\$166.58	The increase can be attributed to rising costs associated with the commencement of a new kerbside collection contract in December 2024. Higher costs were also incurred by conducting additional collections over Easter which supported the February 2025 transition to a fortnightly landfill collection.
Cost of kerbside recyclables collection service <i>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</i>	\$74.55	\$77.56	\$66.94	\$103.40	The increase can be attributed to rising costs associated with the commencement of a new kerbside collection contract and the introduction of a 4th waste stream (purple lid glass bin, a Victorian Government initiative).
Waste Diversion					
Kerbside collection waste diverted from landfill <i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>	57.54%	55.58%	58.37%	59.64%	Council moved to a fortnightly landfill collection service in February 2025. This is supported by a weekly organics collection service. This change has decreased the amount of waste sent to landfill by an average of 20% between February and June 2025. Full calendar year results are expected to show further progress against the Victorian Government's target of 80% diversion from landfill by 2030.



Pillar 4: **Customer Focused and Responsive**

Key achievements and projects delivered

4.01

The customer will be at the centre of Council's focus

Developed and adopted a Customer Experience Strategy. The Strategy is a three-year roadmap designed to improve the way we serve our community, focusing on driving better customer service experiences across our organisation and creating more respectful, responsive, and considerate interactions.

Established an internal working group to drive a positive customer experience culture through delivery of the Strategy's Action Plan.

Appointed a Customer Experience and Records Coordinator to drive the implementation of effective customer-centric practices and culture across the organisation through customer analytics and insights.

4.02

Our systems, processes and use of technology will support efficient and secure business operations

Conducted a review of Council's IT Security Policy to ensure it continues to align with relevant standards. The policy governs the security, responsibilities and conduct in relation to the operation of Council's Information Technology Systems.

Developed a new Use of Artificial Intelligence (AI) Policy to ensure that AI technologies are used ethically, uphold legal standards and regulations, and benefit the community.

Completed an Essential 8 Assessment and developed an improvement plan to enhance our cybersecurity posture.



4.03

Our service standards and service delivery models will be of a high standard and meet community needs

Embedded Customer Service Standards into the Customer Experience Strategy, with ongoing implementation and monthly monitoring throughout the Strategy's lifecycle.

Endorsed a Service Planning Framework to improve how Council reviews and delivers services to the community. Completed a pilot program involving three service reviews and established ongoing implementation based on the pilot outcomes.

4.04

We support, appreciate and acknowledge the contribution made by volunteers

Adopted a new Volunteering Policy following community input, setting clear guidelines for providing volunteer support while upholding principles of fairness, safety and respect.

Celebrated and recognised volunteer contributions, including:

- Recognising community volunteer the late Neil Davis by formally naming the Yarrawonga JC Lowe Oval access road "Neil Place" following community engagement.
- Celebrating volunteers during National Volunteer Week through video, social media, newsletters and media coverage and hosting afternoon teas for volunteers in smaller towns.
- Recognising local volunteers at Australia Day District Town events through Citizen of the Year Awards.
- Hosted annual Moira Achiever Awards, recognising groups, individuals, communities and events who go above and beyond.

4.05

We will be ready to activate, respond and assist in emergency management

Strengthened emergency management capacity and governance by:

- Reviewing Council's emergency management structure and staffing to improve capacity and capability for emergency response, relief and recovery actions.
- Completing comprehensive reviews and updates of the Municipal Emergency Management Plan and Municipal Fire Management Plan with both plans receiving Statement of Assurance.
- Updating the Yarrawonga Aerodrome Emergency Plan, which ensures a consistent approach and understanding of Council's role with aviation emergency response.
- Commencing a comprehensive review of the Municipal Heat Emergency Management Plan.
- Completing Community Emergency Management Plans for Tungamah and Barmah townships to provide local communities with enhanced resilience and disaster preparedness.



Enhancing organisational preparedness by:

- Commencing development of an Internal Preparedness Code system and actionable Standard Operating Procedures for emergency communication and guidance.
- Completing a review of Council's Business Continuity Plan including development of an overarching Business Continuity Management Policy.
- Rolling out Emergency Management training and refresher sessions to key officers.

Actively participated in multi-agency emergency management committees and collaborated with Victoria State Emergency Service on the Barmah sandbag supply storage site.

Successfully served as Lead Recovery Agency for the Katunga Fresh biosecurity event in partnership with Agriculture Victoria and DEECA

Continued implementation of recommendations from an internal Flood Recovery review to improve future emergency capability.

4.06

To provide, renew and maintain a diverse network of assets that are safe, efficient and accessible

Completed significant infrastructure projects including:

- Completed significant infrastructure projects including:
- Stormwater retention system at Paterson and Russell Street, Numurkah
- Woodlands Park Road upgrades, Yarrawonga
- Major drainage improvements at Manifold Street, Nathalia
- Construction of resale sheds at Cobram and Numurkah Transfer Stations
- Toilet replacement at Apex Park, Nathalia
- Carmichaels Road renewal, Bundalong
- Relining of piped drainage at Karook Street, Cobram
- Yarrawonga Aerodrome improvements including windsock lighting pole upgrade and line marking
- Construction of 1.3km of the Numurkah Levee (Stage 1)
- Naring-Loofs Road upgrade
- Wunghnu Road upgrade, Invergordon
- Harcourt Street road and drainage upgrade, Nathalia
- Five Ways Roundabout construction, Yarrawonga
- Off Leash Dog Park construction, Cobram

Delivered ongoing infrastructure renewal and maintenance programs including:

- Road resealing program
- Shade sails renewal program
- Road stabilisation program
- Culvert renewal program
- Speed hump compliance upgrades in Cobram
- Pedestrian enhancement program

Implemented Conquest as an Asset Management and Maintenance program to improve infrastructure planning and delivery.

Updated a Memorandum of Understanding with the Department of Transport and Planning to enable works and maintenance within State managed road reserves.

Strategic indicators

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

Indicator/measure	Result	Comments
By using the Local Government Community satisfaction Survey we can measure:		
Customer Service	▲	Result this year was 56, up from 53 in the previous year. During 2024-25 Council developed a Customer Experience Strategy providing a three-year roadmap for more respectful, responsive and considerate community interactions.
Overall Performance	▬	Result this year was 38, equal to the previous year. While overall performance has remained steady, the results show clear opportunities to lift satisfaction across key service areas.
Sealed local roads	▼	Result this year was 31, down from 32 in the previous year. Asset condition of Council roads has been consistently maintained over the past three years. The decrease in the level of community satisfaction reflects the challenge with maintaining the road network in the face of financial and resource issues.
By using the Moira Shire Annual Report we can measure:		
Number of services made easier to access by the community		Council has planned the re-launch of the Snap Send Solve App, providing residents with an easy-to-use digital platform for reporting community issues such as potholes, graffiti, and illegal dumping.
Value and Retention of Council volunteers		Council acknowledges the many community members that volunteer to assist Council to manage facilities and sit on various advisory committees and reference groups. We recognise our volunteers annually, which includes recognition through Volunteer Week and opportunities to be nominated for Australia Day Awards and Community Achiever Awards. During the period Council adopted a Volunteering Policy which will enable us to provide a holistic approach to the management of volunteers.

▲ Improved ▬ Stable ▼ Below expectation



Services

The following statement provides information in relation to the services funded in the 2024-25 budget and the persons or sections of the community who are provided the service.

Service areas	Description of Services provided	Actual Net Result
		Budget Variance \$'000
Animal Control	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	304 349 45
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	4,431 4,760 329
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	719 999 (280)
Customer Experience	The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, operating the Call Centre, receipting payments, processing applications and managing the hire of various council facilities.	526 593 67
Emergency Management	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	278 539 261
Environmental Health	This service undertakes inspections and registers premises in accordance with health and food legislation.	298 248 (50)
Fire Prevention	Implement actions as defined in the Municipal Fire Management Strategy in partnership with all stakeholders.	17 17 0
Service Centres	The Customer Experience team located at the Yarrawonga Service Centre.	168 166 (2)



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024-25 budget.

Major Initiatives	Progress	Results and Highlights
Development of a Masterplan to inform the future use of the former Yarrawonga Primary School Site, including traffic management conditions around the site.	Carried over	Development of a masterplan has been carried over for delivery in the 2025-26 Budget.
Contribution to the development plans for the Yarrawonga Botts Road and Murray Valley Highway Intersection.	Carried over	Design plans are being prepared.
Development of a Customer Experience Strategy.	Complete	Developed the Customer Experience Strategy 2025-2028 providing a three-year roadmap for more respectful, responsive and considerate community interactions.



Service performance indicators

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

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
FOOD SAFETY					
Timeliness					
Time taken to action food complaints <i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>	1.00	1.00	1.13	1.09	The result demonstrates the team’s commitment to prioritise and action complaints related to food safety.
Service standard					
Food safety assessments <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>	100.00%	109.14%	100.00%	100.00%	All food premises are inspected as per the requirements of the <i>Food Act 1984</i> .
Food safety samples <i>[No of food samples obtained / Required number of food samples] x100</i>	New	New	105.00%	100.00%	No material variation.
Health and safety					
Critical and major non compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	100.00%	100.00%	100.00%	100.00%	No material variation.
Cost of food safety service <i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$370.51	\$403.25	\$444.33	\$422.85	No material variation.

Service/Indicator/measure	Results				Material variations
	2022	2023	2024	2025	
ANIMAL MANAGEMENT					
Timeliness					
Time taken to action animal requests <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	3.82	2.29	2.63	2.10	The team have made a concerted effort to reduce the time taken to respond to and action customer enquiries.
Service standard					
Animals reclaimed <i>[Number of animals reclaimed / Number of animals collected]</i>	24.81%	25.50%	20.18%	29.52%	An increase in the amount of animals microchipped has led to quicker contact with owners and more animals being reclaimed.
Animals rehomed <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals collected] x100</i>	21.45%	31.32%	49.17%	32.77%	There has been a decrease in the amount of animals rehomed following a reduced capacity for Animal Rescue Groups to receive animals due to over crowding and strained resources. This can be attributed in part to rising costs of living.
Health and Safety					
Animal Management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x100</i>	0.00%	0.00%	0.00%	0.00%	No matters required to be taken to the Magistrates Court for the year.
Service cost					
Cost of animal management service per population <i>[Direct cost of the animal management service / Population]</i>	\$11.32	\$11.61	\$11.70	\$13.25	The increase in cost can be attributed to the addition of two part time animal attendant roles at the pound to satisfy Council's obligations under the Code of Practice for the Management of Dogs and Cats in Shelters and Pounds.





Pillar 5:

Transparent and Accountable Governance

Key achievements and projects delivered

5.01

Our decisions will be evidence-based, financially viable, and for the longer term

Strengthened financial governance and policy framework by:

- Adopting a new Treasury Management Policy establishing objectives and principles for appropriate borrowings within a sound financial management framework and ensuring cash management and investments are made in an appropriate, transparent, and ethical manner.
- Adopting a revised Revenue Collection and Financial Hardship Policy ensuring legislative compliance in collecting rates, fees, and charges while providing flexibility for community members experiencing hardship.
- Revising Council's Staff Reimbursement Policy providing clear guidelines for staff seeking reimbursement of out-of-pocket work-related expenses.

Delivered comprehensive financial planning and budget management by:

- Adopting the Financial Plan 2025-2035 and Annual Budget 2025-2026, including statements on financial resources needed to implement the Council Plan and strategic plans with ten-year financial projections.
- Adopting a new Revenue and Rating Plan 2025-2029 outlining how Council will generate revenue to support delivery of the Council Plan 2025-2029.
- Presenting quarterly budget reforecasts to Council for endorsement.

Received unmodified audit opinions from the Victorian Auditor General's Office following external audit of Council's Financial and Performance Statements for the period ending 30 June 2024.

Introduced new flexible rates and charges payment solution, Payble, to enhance the payment experience for ratepayers



5.02

We will communicate effectively Council's role, capacity and achievements

Developed our 2023-24 Annual Report in accordance with the *Local Government Act 2020*, detailing Council's role and achievements during the financial year. The Annual Report was adopted on 23 October 2024.

Advocated on behalf of residents on key issues including road improvements and safety, water recovery, housing, and family and gendered violence, sharing regular updates with the community.

Enhanced community communication through multiple channels including:

- Monthly Community Newsletter distributed by email highlighting important updates, events, feedback opportunities and news.
- New quarterly print newsletter to reach residents with limited digital access.
- Newsletter included with rates notices to communicate directly with all residents about Council activities and achievements.

Issued more than 90 media releases throughout the year to share news about Council decisions, project updates, community consultation opportunities and celebrate major events and activities.

Actively shared community updates and information across social media channels including Facebook, Instagram and LinkedIn, with Council's Facebook page continuing to achieve an increase in reach and engagement.

Continued hosting Administrator podcasts following each Council meeting to communicate key decisions and important upcoming information to the community.

5.03

We responsibly manage our business, health, and safety risks

Enhanced workplace health and safety management by:

- Conducting a comprehensive workplace audit against the Victorian Public Sector Commission's Leading the Way Framework, identifying areas for improvement and developing an action plan for implementation.
- Achieving compliance with WorkSafe provisional improvement notices, demonstrating Council's commitment to workplace safety.
- Completing comprehensive audits of Council's depots covering Occupational Health and Safety, hazardous chemical handling and storage, pedestrian safety and environmental risks.
- Commencing implementation of a new Occupational Health and Safety Management System to transition from manual paper-based processes to streamlined online workflows.
- Enhancing monthly reporting of Occupational Health and Safety metrics to monitor performance trends and identify areas for continuous improvement.

Developed a Strategic Risk Register in consultation with key staff and stakeholders, identifying 11 risks for regular monitoring and reporting to the Audit and Risk Committee.

Commenced development of an Operational Risk Register in consultation with each department to identify business risks, controls and treatment plans across Council operations.

5.04

We provide a safe, productive, and supportive workspace to foster ingenuity, diversity, and enthusiasm in our staff and Councillors

Supported Administrator roles and requirements by:

- Presenting the Model Councillor Code of Conduct for noting at November Council Meeting, required to be adhered to under the *Local Government Act 2020*.
- Rolled out Mandatory Induction Training providing refresh of skills and knowledge regarding performing the roles as Mayor and Councillors.
- Endorsed Internal Dispute Resolution Procedure for Councillors in accordance with the *Local Government Act 2020*.

Revised Council's Bullying, Harassment and Discrimination Policies based on People Matter Survey and Psychological Safety Survey results, including development of an employee Grievance Resolution Procedure with training conducted for all employees.

Improved recruitment and professional development practices by:

- Conducting a review of Council's Recruitment and Selection Policy and Procedures to ensure employment outcomes are merit-based with consistent processes for recruiting managers.
- Developing an annual training calendar aimed at increasing capability and capacity of all Council employees.
- Partnering with GovInsights to develop and deliver an internal Leadership Program designed to standardise leadership approaches across Council and ensure consistency in practice.

Continued to deliver initiatives improving organisational culture and employee engagement, focusing on aligning workplace behaviours with organisational values and an extended Competency Framework.

5.05

We will be transparent, inclusive, responsive and accessible when engaging with the community

Delivered comprehensive community engagement by:

- Providing opportunities for residents to learn about and have their say on different projects, masterplans, strategies and community initiatives using various formats such as drop-in sessions, online meetings and pop-up consultations to enable maximum participation.
- Hosting Coffee and Chat sessions with the Panel of Administrators and CEO across the shire, providing the community with opportunities to learn about Council activities and discuss important community issues.

Appointed 18 community members from diverse backgrounds to a new Community Panel to provide input into shaping key Council strategies and plans, with members recruited through an extensive advertising campaign.

Developed and adopted a revised Procurement Policy establishing a framework for fair, transparent and accountable procurement activities that achieve value for money while supporting Council's strategic objectives and mitigating risks.

5.06

We will strive to provide a safe, compliant, and well-planned built environment based on a sound strategic platform

Strengthened Council's asset management framework by:

- Completing review and update of Council's Asset Plan 2025-2035 to provide comprehensive framework for asset lifecycle management and investment planning.
- Adopted an updated Asset Management Policy to provide a comprehensive framework for lifecycle management of council-owned assets, ensuring best value, financially sustainable service delivery and compliance with Australian accounting and asset management standards
- Finalising a 10 Year Asset Renewal Program, providing a strategic framework for infrastructure investment and maintenance across the Shire.

Completed routine asset inspections across Council's infrastructure network to monitor condition and identify maintenance priorities.

Processed and approved National Heavy Vehicle Register permits and Working within Road Reserve permits to facilitate appropriate heavy vehicle access while protecting road infrastructure.

Commenced review of Council's Road Management Plan to ensure compliance with legislative requirements and community safety standards.

Commenced development of a draft Road Safety Strategy and Action Plan, following early community engagement to gain an understanding of the community's perceptions of road safety and undertaking data analysis to identify locations of concern on the road network.

5.07

We will support a safe and livable community through enforcement of local and state government regulations

Maintained regulatory compliance with some highlights including:

- Completing Year 4 requirements of the Domestic Animal Management Plan 2021-2025 in accordance with the *Domestic Animals Act 1994*, including annual review and submission.
- Developing a Draft Domestic Animal Management Plan 2026-2029 following community consultation, focusing on stray and nuisance animals, cat management, service awareness and pound services.
- Ensuring food safety compliance by testing required food samples from registered food premises in accordance with the *Food Act 1984*.
- Completing tobacco education programs with all tobacco suppliers in the municipality to ensure regulatory compliance.
- Processing Domestic Animal Business renewals and footpath trading renewals in accordance with relevant legislation and local laws.

Conducted comprehensive fire prevention activities including:

- Annual Fire Prevention Inspections of properties across the Shire.
- Issued 26 new Fire Prevention Notices with a total of 294 notices for the fire danger period.
- Issued regular community communications on fire prevention and safety.

Improved animal management facilities and services by:

- Recruiting two additional Animal Attendants to ensure compliance with the Code of Practice for Management of Dogs and Cats in Pounds and Shelters.
- Designing and constructing a designated outdoor dog exercise and enrichment area at the pound facility.
- Finalised Standard Operating Procedures for Local Laws and Animal Management teams to ensure consistent enforcement approaches.

Successfully rehomed 97 animals through enhanced animal adoption and fostering services including the 'Purr-fect Match' campaign offering reduced-cost cat adoptions and increased promotion via Council's social media and website.

Strategic indicators

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

Indicator/measure	Result	Comments
By using the Local Government Community satisfaction Survey we can measure:		
Council Direction		Result this year was 36, down from 41 in the previous year. The development of the Moira2045 Community Vision and suite of integrated planning strategies (Council Plan 2025-2029, Financial Plan 2025-2035, Asset Plan 2025-2035 and Revenue and Rating Plan 2025-2029) establishes the strategic foundation for improved performance in coming years.
Consultation and Engagement		Result this year was 37, which was equal to the previous year. While performance in this indicator has remained steady, the results show clear opportunities to lift community satisfaction through ongoing community engagement.
By using the Local Government Performance Reporting Framework we can measure:		
Governance Statistics		Governance statistics demonstrate excellent transparency and accountability with all decisions made in open meetings. Community satisfaction with consultation and decision-making remains stable, providing a foundation for continued improvement. Further commentary and data is available in Pillar 5 – Service Performance Indicators.
Animal Management Statistics		Animal management services are performing at a stable level with significant improvements in response times and animal reclaim rates. While rehoming rates have declined due to external rescue group capacity constraints and cost increases reflect mandatory staffing requirements, the service demonstrates effective compliance management and operational efficiency improvements. Further commentary and data is available in Pillar 4 – Service Performance Indicators.
Safety Statistics		Food safety services are performing at a stable level with consistent high performance across all indicators. The service maintains compliance with Food Act 1984 requirements, demonstrates rapid response to complaints, and ensures complete follow-up of all critical and major non-compliance issues while maintaining cost efficiency. Further commentary and data is available in Pillar 4 – Service Performance Indicators.
Financial performance statistics	Financial performance and sustainable capacity are reported in the Performance Statement.	
Sustainable capacity statistics		
By using the Governance and Management Checklist, we can measure Councils compliance, while ensuring open and accountable reporting of Councils policies, plans and procedures, as well as Councils planning monitoring and reporting processes.		

Refer to the Governance and Management Checklist (see page 79).

▲ Improved ▬ Stable ▼ Below expectation

Services

The following statement provides information in relation to the services funded in the 2024-25 budget and the persons or sections of the community who are provided the service.

Service areas	Description of Services provided	Actual Net Result
		Budget Variance \$'000
Accounting Services	Financial based services to both internal and external customers responsible for financial management, control and reporting expenses.	1,837 1,026 (811)
Contract Compliance	The systems used to manage the procurement and tendering processes of Council to ensure best value outcomes obtained. This includes the systems used to manage contracts in accordance with the agreed terms and conditions.	195 191 (4)
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	1,554 1,864 310
Governance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation.	1,886 2,146* 260
Help Desk	IT Help Desk provides 'break/fix' support for all IT systems and equipment including coordinating vendor support.	250 236 (14)
Information Technology Systems	Information Technology Services ensures Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support.	2,445 2,421 (24)
Learning and Development	To continually improve the effectiveness of the organisation through employee education to support organisational goals and compliance requirements.	586 476 (110)
OH&S	Provide systems and support for a workplace, which is safe, so that the health and safety of our employees are not at risk.	1,231 1,027 (204)
Payroll	Deliver and administer the payroll function to the organisation and ensure that Council meets its legal, award and industrial obligations.	146 158 12
Records Management	Records Management is responsible for maintaining and supporting Council's Documents Management system and documents management practices within Council including the secure storage and retrieval of physical documents.	243 244 1
Recruitment	Attract and engage a diverse range of suitably qualified people to join our organisation.	1,334 1,588 254
Revenue and Property Services	Raising and collection of municipal rates and charges, maintenance of Council rating information and valuation of properties throughout the municipality.	275 416 141
Risk Management	Process proactively manages the risks that affect Council, includes the identification, assessment and prioritising of risks to ensure Council's operations maintained effectively.	258 238 (20)

* Director costs allocated to other services: Director Corporate Performance - Accounting Services, Director Sustainable Development - Environmental Sustainability, Director Community - Community and Recreational Development and Director Infrastructure - Asset Management .

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2024-25 budget.

Major Initiatives	Progress	Results and Highlights
Enhance Council's direct debit solution to provide ratepayers with more flexibility when paying Council rates.	Complete	A new flexible payment platform, Payble has been implemented, improving customer convenience and reducing administrative burden.
Develop an Enterprise Wide Risk Assessment and Internal Audit Plan through consultation with Council's internal auditors.	Complete	An Enterprise Risk Assessment was completed following appointment of new internal auditors which was used to inform the development of the Internal Audit Plan.
Undertake a 'Leading the way' safety review on Council's OH&S practices.	Complete	A Leading the Way safety review has been completed, with implementation of recommendations underway.
Perform a comprehensive review of Council's Workforce Plan and all supporting human resources policies and procedures.	In progress	The majority of human resources policies have been comprehensively reviewed and an interim review of Council's Workforce Plan has been completed, with a comprehensive review to be undertaken to align with the new Moira2045 Vision and Council Plan 2025-2029.
Deliver a Community and Civic Leadership Program.	Complete	A Community Leadership Program was successfully delivered with 26 participants completing the program over two rounds.



Service performance indicators

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

	Results				
Service/Indicator/measure	2022	2023	2024	2025	Material variations
GOVERNANCE					
Transparency Council resolutions at meetings closed to the public <i>[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100</i>	2.86%	3.74%	2.60%	0.00%	Council continues its commitment to transparency in decision making through all resolutions being made at open meetings.
Consultation and engagement Satisfaction with community consultation and engagement <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>	45.00	41.00	37.00	37.00	While performance in this indicator has remained steady, the results show clear opportunities to lift community satisfaction through ongoing community engagement.
Attendance Council attendance at Council meetings <i>[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100</i>	96.58%	87.76%	97.92%	100.00%	The Panel of Administrators continued to meet the requirements of attendance at scheduled and unscheduled Council Meetings throughout the reporting period.
Service cost Cost of elected representation <i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>	\$39,578.22	\$55,352.00	\$265,723.00	\$280,237.50	This figure includes the remuneration for the Panel of Administrators determined by the Minister and other expenses incurred in the performance of their roles.
Satisfaction Satisfaction with Council decisions <i>[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]</i>	48.00	41.00	37.00	36.00	These survey results reaffirm our focus on continuous improvement, accountability and transparency. We are committed to regularly reporting our progress and working alongside our community to deliver the services and outcomes that matter most.

Governance, management and other information

Governance

The Moira Shire Council is constituted under the *Local Government Act* to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including the following:

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

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community meetings and public forums and the ability to make submissions to Council.

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

Meetings of Council

Council conducts open public meetings in the fourth week of each month (except where a public holiday is in the fourth week). Members of the community are welcome to attend these meetings and observe from the gallery. The meetings are also live streamed via Council's Facebook page and made available on Council's website.

For the 2024-25 year, Council held the following meetings:

- 12 Scheduled Council meetings
- 4 Unscheduled Council meetings (8 August 2024, 10 October 2024, 12 March 2025 and 14 May 2025)

The following table provides a summary of Administrator attendance at the Scheduled Council meetings and Unscheduled Council meetings during 2024-25.

Absence is recorded if the Administrator did not seek leave prior to the meeting.

Administrators	Scheduled Council Meeting	Unscheduled Council Meeting	Total
Administrator Emonson (Chair)	12	4	16
Administrator Sheed	7	2	9
Administrator Benedyka	3	1	4

Note: Administrator Sheed resigned during 2024-25 and her appointment concluded on 7 February 2025. Administrator Benedyka's appointment commenced on 4 April 2025.

Committees

Community Asset Committees

The *Local Government Act 2020* allows Councils to establish a Community Asset Committee for the purpose of managing a community asset in the municipal district.

The following table contains a list of the 21 Community Asset Committees established by the Council.

Community Asset Committees at 30 June 2025

- Baulkamaugh Recreation Reserve
- Cobram Scott Reserve
- Floridan Park Recreation Reserve
- Katamatite Recreation Reserve
- Katunga Recreation Reserve and Community Centre
- Koonoomoo Recreation Reserve
- Picola Recreation Reserve
- St James Recreation Reserve
- Strathmerton Recreation Reserve
- Tungamah Jubilee Park Recreation Reserve
- Waaia Recreation Reserve
- Wilby Racecourse and Recreation Reserve
- Wunghnu Recreation Reserve
- Yarrawonga JC Lowe Oval Reserve
- Yarroweyah Recreation Reserve
- Cobram Showgrounds Apex Reserve
- Nathalia Showgrounds and Recreation Reserve
- Numurkah Showgrounds Reserve
- Yarrawonga Showgrounds Reserve / Victoria Park
- Cobram Historical Precinct
- Nathalia Historical Precinct

Delegated Committees

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

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

During 2024-25, Council established one Delegated committee. The Delegated Committee was established in accordance with 67(4) of the *Local Government Act 2020* at the Scheduled Council Meeting held on 27 November 2024. The Delegated Committee meeting was held on 4 December 2024 to consider C019/24 - Bulk Bin Collection contract. The Delegated Committee was discontinued following this meeting.

Advisory Committees

Council has many established advisory committees to assist its understanding in specific interests and needs within the community. The committees are not decision-making bodies on behalf of Council but play a vital role in assisting more informed and inclusive decision making by Council.

As at 30 June 2025, the Administrator appointments to existing advisory committees include:

Committee	Administrator/s appointed
Moira Shire All Abilities Advisory Committee	Administrator Emonson
Moira Shire CEO Employment and Remuneration Advisory Committee	Administrator Emonson Administrator Sheed (until 7 February 2025)
Moira Shire Council Audit and Risk Committee	Administrator Emonson Administrator Sheed (until 7 February 2025) Administrator Benedyka
Moira Youth Council*	Administrator Emonson Administrator Sheed (until 7 February 2025) Administrator Benedyka (from 4 April 2025)
Numurkah Flood Mitigation Implementation Committee	Administrator Sheed (until 7 February 2025) Administrator Emonson (from 8 February 2025)
Upper Broken and Boosey Creek Flood Study Project Steering Committee	Administrator Sheed (until 7 February 2025) Administrator Emonson (from 8 February 2025)
Barmah Forest Heritage and Education Centre Advisory Committee	Administrator Sheed (until 7 February 2025) Administrator Emonson (from 8 February 2025) Administrator Benedyka (from 14 May 2025)

* The Administrators attend the Youth Council Meetings for the purpose of providing a bi-monthly update on Council related matters.

External Boards

As at the 30 June 2025, the following Administrators were also appointed by Council to represent Moira Shire on the following organisations:

Organisation	Appointed Representatives
Goulburn Valley Regional Library Corporation Board	Administrator Sheed (until 7 February 2025) Administrator Emonson (from 8 February 2025) Administrator Benedyka (from 14 May 2025)
Murray River Group of Councils	Administrator Emonson
Murray Darling Association Inc.	Administrator Sheed (until 7 February 2025) Administrator Emonson (from 8 February 2025) Administrator Benedyka (from 14 May 2025)

Model Councillor Code of Conduct

The Model Councillor Code of Conduct was developed by Local Government Victoria in accordance with the Local Government (Governance and Integrity) Amendment Regulation 2024 and replaces the previous statutory requirement for each Council to develop its own Councillor Code of Conduct.

The Model Code of Conduct establishes clear standards for the behaviour and responsibilities of Councillors. Its purpose is to ensure that Councillors can effectively perform their duties and functions, supporting the Council in its overriding role to provide good governance for the benefit and wellbeing of the municipal community.

The Model Code of Conduct is also designed to foster a spirit of cooperation and constructive collaboration among Councillors and the Council administration. The Model Code of Conduct supports open and respectful debate, enabling Councillors to express their views freely, while maintaining civility and mutual respect. By working together effectively, Councillors can make decisions that serve the best interests of the municipality, ensuring the community benefits from good governance and effective civic leadership.

The Model Code of Conduct was noted at a Scheduled Council Meeting held on 27 November 2024.

Conflict of Interest

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

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and committee meetings.

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

During 2024-25, five (5) conflicts of interest were declared at Scheduled and Unscheduled Council meetings.

Allowances

The Minister of Local Government sets the Administrator allowances.

The table below contains details of current allowances paid to the Administrators during 2024-25.

Administrator Allowances

Administrators	Allowance \$
Administrator Emonson (Chair)	344,823
Administrator Sheed	138,662
Administrator Benedyka	48,577

Expenses

In accordance with Section 40 of the Act, Council is required to reimburse a Councillor or Administrator for expenses incurred whilst performing their duties. Council is also required to adopt and maintain a policy in relation to the reimbursement of these expenses. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties.

The table below outlines Administrator expenses for 2024-25.

Administrators	MV \$	TR \$	IC \$	AC \$	PD \$	Total \$
Administrator Emonson (Chair)	18,045	790	720	145	182	19,882
Administrator Sheed	–	2,786	420	1,181	182	4,569
Administrator Benedyka	–	607	180	2,992	1,144	4,923
Total	18,045	4,183	1,320	4,318	1,507	29,374

MV - Motor Vehicle expenses, **TR** - Travel expenses, **IC** - Information and Communication expenses, **AC** - Accommodation expenses, **PD** - Professional Development expenses.

Note: Administrator Sheed resigned and her appointment concluded on 7 February 2025.

Administrator Benedyka's appointment commenced on 4 April 2025.

Governance Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks lead to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed Governance and Management Checklist and include this in its report of operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

Audit and Risk Committee

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

The Audit and Risk Committee consists of five independent members David Gunn (chair), Anthea Sloan (resigned 5 June 2025), Steven Lambert, Christine Nguyen, Rita Ruyters & Steven Schinck (appointed on 30 June 2025). Chair Administrator Graeme Emonson and Administrator Susan Benedyka are also members of the Committee.

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

The Audit and Risk Committee met six times during 2024-25. The Internal Auditor, Chief Executive Officer, Director Corporate Governance, Manager Governance, Risk and Performance, Manager Finance and Coordinator Governance and Risk attend the meetings. Other management representatives and staff attend as required to present reports. The external auditors attend as required each year to present the external audit plan, management letter and independent audit reports.

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

Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council.

At the 27 March 2024 Scheduled Council Meeting, Council appointed RSD Audit Pty Ltd to provide internal audit services to Council for a period of four years.

In line with the Internal Audit program for 2024-25, the following reviews were conducted:

- Strategic Risk Assessment
- Waste Management
- Depot Management
- Infrastructure Asset Management

The Internal Auditor attends each Audit and Risk Committee meeting to provide independent risk and financial commentary and to present findings of completed reviews.

All audit issues identified are risk rated and recommendations for improvement are assigned to responsible managers/officers and tracked in Council's Corporate and Performance Reporting System. Managers and officers provide quarterly status updates for consideration by the Executive Leadership Team then reported to the Audit and Risk Committee and Council.

External Audit

Council is externally audited by the Victorian Auditor-General with the external audit of Council's Financial Statements and Performance Statement conducted by the Victorian Auditor-General's representative. The external auditors attend as required to present the Annual Audit Plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

Risk Management

Council adopted a revised Risk Management Policy in July 2024 which form the basis of Council's Risk Management Framework together with:

- Risk Appetite Statement.
- Risk Management Plan.
- Audit and Risk Committee.
- Supporting documents and policies that complement risk management including fraud prevention, business continuity management, project management, occupational health and safety and codes of conduct.

During 2024-25 as part of Council's Risk Management review project, Council finalised the development of a Strategic Risk Register and commenced development of a new Operational Risk Register.

Governance and Management Checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Governance and Management Items	Assessment
Community Engagement Policy Policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest.	 Adopted in accordance with section 55 of Act. Date of adoption: 24 May 2023
Community Engagement Guidelines Guidelines to assist staff to determine when and how to engage with the community.	 Current guidelines in operation. Date of commencement: 27 April 2022
Financial Plan Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.	 Adopted in accordance with section 91 of the Act. Date of adoption: 30 June 2025
Asset Plan Plan under section 92 of the Act that sets out the asset maintenance and renewal needs for key infrastructure classes for at least the next 10 years.	 Adopted in accordance with section 92 of the Act. Date of adoption: 30 June 2025
Revenue and Rating Plan Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.	 Adopted in accordance with section 93 of the Act. Date of adoption: 30 June 2025
Annual Budget Plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.	 Budget adopted in accordance with section 94 of the Act. Date of adoption: 30 June 2025
Risk Management Policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations.	 Current policy in operation. Date of commencement: 24 July 2024
Fraud and Corruption Control Policy Policy outlining Council's commitment and approach to minimising the risk of fraud.	 Current policy in operation. Date of commencement: 27 November 2024
Municipal Emergency Management Planning Participation in meetings of the Municipal Emergency Management Committee.	 Meetings: 25 July 2024 31 October 2024 13 March 2025

Governance and Management Items	Assessment
Procurement Policy Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council.	 Adopted in accordance with section 108 of the Act. Date of commencement: 30 June 2025
Business Continuity Plan Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.	 Current plan in operation. Date of commencement: 24 July 2024
Disaster Recovery Plan Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.	 Current plan in operation. Date of commencement: 22 May 2018. Updated: January 2025.
Complaint Policy Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints.	 Policy developed in accordance with section 107 of the Act. Date of commencement: 15 October 2021
Workforce Plan Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.	 Plan developed in accordance with section 46 of the Act. Date of commencement: 1 December 2021
Payment of Rates and Hardship Policy Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.	 Current policy in operation. Date of commencement: 28 May 2025
Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations.	 Current framework in operation. Council adopted a new Risk Appetite Statement on 27 September 2023 and revised Risk Management Plan on 22 May 2024 and adopted a Risk Management Policy on 24 July 2024.
Audit and Risk Committee See sections 53 and 54 of the Act.	 Established in accordance with section 53 of the Act. Date of commencement: 27 May 2020
Internal Audit Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.	 Internal auditor engaged. Date of engagement: 4 August 2024
Performance Reporting Framework A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> .	 Current framework in operation. Date of adoption: 10 October 2019
Council Plan Reporting Report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year.	 Date of report: 26 February 2025

Governance and Management Items	Assessment
Quarterly Budget Reports Quarterly statements to Council under section 97(1) of the <i>Local Government Act 2020</i> comparing actual and budgeted results and an explanation of any material variations.	✓ Annual Report: 23 October 2024 Quarterly Statements: 23 October 2024 26 February 2025 30 April 2025
Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.	✓ Dates of reports: 18 July 2024 17 October 2024 15 May 2025
Performance Reporting Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> .	✓ Performance reports prepared Annual Report: 23 October 2024 Six-monthly Report: 26 February 2025
Annual Report Annual report under sections 98, 99 & 100 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements.	✓ Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 23 October 2024
Councillor Code of Conduct Code under section 139 of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors.	✓ Code of conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 26 October 2024
Delegations Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff in accordance with sections 11 and 47 of the Act.	✓ Delegations reviewed in accordance with section 11(7) of the Act. and a register kept in accordance with sections 11(8) and 47(7) of the Act. Date of review: 11 December 2024
Meeting Procedures Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees.	✓ Governance Rules adopted in accordance with section 60 of the Act. Date rules adopted: 26 August 2020 Revised: 24 August 2022

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



Matthew Morgan
Chief Executive Officer

Dated: 25 September 2025



Graeme Emonson PSM
Panel Chair

Dated: 25 September 2025

Statutory information

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

Documents Available for Public Inspection

In accordance with Council's Public Transparency Policy the following documents are available on Council's website or for public inspection at Moira Shire Council Office, 44 Station Street, Cobram:

- Council meeting agendas and minutes other than those relating to part of meeting closed to the public;
- Report from Advisory Committees to Council;
- Audit and Risk Committee Performance Reporting;
- Terms of reference or charters for Advisory Committees;
- Register of gifts, benefits and hospitality offered to Councillors/Administrators or Council Staff;
- Register of travel undertaken by Councillors/Administrators or Council Staff;
- Register of Conflicts of Interest disclosed by Councillors/Administrators or Council Staff;
- Submissions made by Council to State or Federal processes;

- Register of donations and grants made by Council;
- Register of leases entered into by Council, as lessor and lessee;
- Register of Delegations;
- Register of Authorised Officers;
- Register of Election campaign donations;
- Summary of Personal Interests;
- Any other Register or Records required by legislation or determined to be in the public interest.

Contracts

A Procurement Plan for contracts greater than \$150,000 exclusive of GST is prepared and determines several critical aspects to ensure the procurement process is effective, transparent, and compliant with Council's policy requirements. These aspects may include:

- **Procurement Objectives:** Identifying the specific needs and objectives the procurement aims to address.
- **Scope and Specifications:** Clearly defining the scope of work, goods, or services required, including detailed specifications, standards and contract term.
- **Budget and Cost Estimates:** Establishing the budget and funding sources.

- **Procurement Method:** Deciding on the appropriate procurement method based on the contract value and complexity.
- **Evaluation Criteria:** Setting clear and transparent criteria for evaluating submissions.
- **Market Analysis:** Deciding the approach to market and advertising mediums to be used.
- **Compliance and Governance:** Ensuring the procurement process complies with relevant laws, regulations, and Council policies.

Council issued 45 tenders in 2024-25, covering the following service categories:

- capital and infrastructure works
- plant and equipment purchases
- consultancy and other work
- operational services
- maintenance services
- waste services

Council did not enter into contracts valued at \$150,000 exclusive of GST or more without engaging in a competitive process unless under an approved exemption in accordance with the Procurement Policy.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, Council must report on the implementation of the Disability Action Plan in its Annual Report.

An All Abilities Access and Inclusion Plan 2023-2026 was endorsed by Council on 25 October 2023.

Council has an All Abilities Advisory Committee consisting of 17 members, with an array of membership representation from community members, recreation services, employment agencies, disability services, health services and education organisations. The Committee meet quarterly and continue to work on identifying priorities and progressing actions within our All Abilities Access and Inclusion Plan.

Our plan is based around the four key themes of:

1. Accessible places and spaces
2. Leadership and Opportunity
3. Participation and Inclusion
4. Respect and Recognition.

This plan is reported on annually internally to monitor progress on achieving actions.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Domestic Animal Management Plan

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

Council adopted a 4-year Domestic Animal Management Plan for the period 2021 -2025 at the Scheduled Council Meeting held on 27 October 2021. The plan addresses all the requirements of Section 68A of the Act. Development of a new Domestic Animal Management Plan is currently underway.

Council continues its partnership with various animal rescue groups via Section 84Y agreements in rehoming suitable dogs and cats. In addition, Council advertises with the various local media groups to encourage local pet adoption.

2024-25 Domestic Animal Management activity at 30 June 2025

	Dogs	Cats
Impounded	185	236
Claimed/returned to owner	104	19
Rehoused	33	64
Euthanised (Aggressive/unsuitable/injury)	34	121
In pound/foster care	14	25
Died in pound	0	7

Freedom of Information

In accordance with section 7(4AA) (a) and 7(4AA) (b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

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

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

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

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

Further information regarding FOI can be found at www.foi.vic.gov.au and at www.moir.vic.gov.au.

Public Interest Disclosure Procedures

In accordance with section 69 of the *Public Interest Disclosure Act 2012* a Council must include in their annual report information about how to access the procedures established by the Council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

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

Under Moira Shire Council's procedures, individuals are encouraged to make disclosures directly to IBAC. IBAC then determines whether the disclosure comes under the scope of the Act and may commence investigation of the matter at which point Council may be advised of a disclosure. If the matters do not meet the scope of Act, the individual may be advised to raise the matter under alternative workplace provisions.

During the reporting period, IBAC did not advise Council of any public interest disclosures.

Road Management Act Ministerial directions

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Infrastructure and development contributions

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

In 2024-25 Council had no infrastructure and development contributions.



Performance Statement

Certification of the Performance Statement

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



Beau Mittner CA
Principal Accounting Officer

Dated: 25 September

In our opinion, the accompanying Performance Statement of the Moira Shire Council for the year ended 30 June 2025 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The Performance Statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the Performance Statement to be misleading or inaccurate.

We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this Performance Statement in its final form.



Dr Graeme Emonson PSM
Chair Administrator

Dated: 25 September 2025



Susan Benedyka
Administrator

Dated: 25 September 2025



Matthew Morgan
Chief Executive Officer

Dated: 25 September 2025

Independent Auditor's Report

To the Administrators of Moira Shire Council

Opinion	I have audited the accompanying performance statement of Moira Shire Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • other information and • certification of the performance statement. In my opinion, the performance statement of Moira Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Administrators' responsibilities for the performance statement	The Administrators are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Administrators determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Administrators regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
7 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Description of municipality

Moira Shire is located in the Hume region of Victoria and stretches from Bundalong in the east to the Barmah National Park to the west. The Shire's northern boundary is defined by the Murray River and the south-west, southern and south-east regions share boundaries with the municipalities of Campaspe, Greater Shepparton, Benalla, Wangaratta and Indigo. Moira is centrally located to the regional cities of Shepparton, Wangaratta and Albury-Wodonga.

Moira Shire covers an area of 4,045 square kilometres and has a current population of 30,522 residents (2021 Census) and includes four major towns; Cobram, Nathalia, Numurkah and Yarrawonga and 22 smaller communities.

The economic strengths of the Moira Shire include intensive irrigated agricultural production, associated food processing industries and tourism. The Shire is home to a variety of agricultural industries including horticulture, cereal, oilseed, livestock and dairy production.

Service performance indicators

For the year ended 30 June 2025

	2022	2023	2024	2025		Material variations
Service/Indicator/measure	Actual	Actual	Actual	Target per budget	Actual	
AQUATIC FACILITIES						
Utilisation						
Utilisation of aquatic facilities	1.68	1.50	1.93	1.93	1.99	Increased attendance is partly due to improved weather conditions over the summer season, resulting in less closures and increased participation in aquatic programs.
[Number of visits to aquatic facilities / Municipal population]						
ANIMAL MANAGEMENT						
Health and safety						
Animal management prosecutions	0.00%	0.00%	0.00%	0.00%	0.00%	No matters required to be taken to the Magistrates Court for the year.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100						
FOOD SAFETY						
Health and safety						
Critical and major non-compliance outcome notifications	100.00%	100.00%	100.00%	100.00%	100.00%	No material variation.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100						
GOVERNANCE						
Satisfaction						
Animal management prosecutions	45.00	41.00	37.00	40.00	37.00	While performance has remained steady, the results show opportunities to lift community satisfaction through ongoing community engagement via face-to-face sessions and open dialogue.
[Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)]						
LIBRARIES						
Participation						
Library membership	N/A	N/A	26.52%	25.06%	29.64%	Improved promotion of open library service, computer and printing services.
[Percentage of the population that are registered library members] x100						

Service/Indicator/measure	2022	2023	2024	2025		Material variations
	Actual	Actual	Actual	Target per budget	Actual	
MATERNAL AND CHILD HEALTH (MCH)						
Participation						
Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.65%	83.38%	81.44%	83.00%	81.33%	Engagement in the MCHS is not compulsory however this result indicates a high acceptance of the service across Council. Vulnerable families continue to be engaged to ensure they are connected to Council's Maternal and Child Health Service.
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	93.67%	89.13%	91.01%	90.00%	90.96%	Council has a small cohort of families that identify as indigenous MCH monitor and facilitate engagement of indigenous families and continue to provide Talk and Play on Country (language and play group at Cummeragunja) and immunisation sessions as required.
ROADS						
Condition						
Sealed local roads below the intervention level [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	96.06%	98.49%	98.47%	98.00%	98.09%	No material variation.
STATUTORY PLANNING						
Service standard						
Planning applications decided within the relevant required time [Percentage of planning application decisions made within the relevant required time]	45.09%	62.87%	69.68%	73.00%	62.83%	The result is a combination of vacancies within the planning team and finalising several longstanding applications.
WASTE MANAGEMENT						
Waste diversion						
Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	57.44%	55.58%	58.37%	57.54%	59.64%	Council moved to a fortnightly landfill collection service in February 2025. This is supported by a weekly organics collection service. This change has decreased the amount of waste sent to landfill by an average of 20% between February and June 2025. Full calendar year results are expected to show further progress against the Victorian Government's target of 80% diversion from landfill by 2030.

Financial performance indicators

For the year ended 30 June 2025

Dimension/indicator/ measure	2022	2023	2024	2025		2026	2027	2028	2029	Material Variations and Comments
	Actual	Actual	Actual	Target per budget	Actual	Forecast	Forecast	Forecast	Forecast	
EFFICIENCY										
Expenditure level Expenses per property assessment <i>[Total expenses / Number of property assessments]</i>	\$3,280.43	\$3,497.89	\$4,054.62	\$4,076.00	\$3,876.03	\$3,963.76	\$4,001.25	\$4,100.18	\$4,181.44	Improved result on previous year due to one-off materials and services costs incurred in 2023-24 and, below target in 2024-25 as no contribution of roads works required to be made to the Department of Transport and Planning.
Revenue level Average rate per property assessment <i>[Sum of all general rates and municipal charges / Number of property assessments]</i>	\$1,761.07	\$1,792.79	\$1,855.96	\$1,937.00	\$1,908.40	\$2,020.19	\$2,067.69	\$2,115.43	\$2,163.11	Result in-line with the Victorian Government's 2024-25 rate cap.
LIQUIDITY										
Working capital Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i>	346.04%	330.43%	288.36%	351.83%	264.48%	285.18%	231.68%	164.67%	151.08%	Maturity of some investments extended to two years to fund future capital projects; these funds classified as non-current. Target included receipt of 100% of 2025-26 Commonwealth Government Financial Assistance Grant in advance, only 50% received.
Unrestricted cash Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i>	285.73%	189.29%	131.85%	118.00%	152.59%	184.09%	145.49%	71.64%	61.14%	Higher cash and investments balance due to 50% of 2025-26 Commonwealth Government Financial Assistance Grant received in advance.

Dimension/indicator/ measure	2022	2023	2024	2025		2026	2027	2028	2029	Material Variations and Comments
	Actual	Actual	Actual	Target per budget	Actual	Forecast	Forecast	Forecast	Forecast	
OBLIGATIONS										
Loans and borrowings										
Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	1.97%	1.20%	3.30%	20.30%	7.40%	20.28%	20.76%	21.25%	21.89%	New borrowings to fund construction of the Yarrowonga Library precinct drawn down in 2024-25. Further new borrowings to fund construction of the Yarrowonga Multi Sport stadium to be progressively drawn down from the 2025-26 financial year.
Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	1.64%	0.73%	0.32%	1.10%	0.44%	1.09%	2.60%	2.87%	3.16%	New borrowings to fund construction of the Yarrowonga Library precinct drawn down in 2024-25. Further new borrowings to fund construction of the Yarrowonga Multi Sport stadium to be progressively drawn down from the 2025-26 financial year.
Indebtedness										
Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	28.94%	21.99%	20.28%	30.00%	19.02%	30.18%	27.42%	27.19%	27.28%	The result reflects the positive impact of higher interest income from investments received in 2024-25.
Asset renewal and upgrade										
Asset renewal and upgrade compared to depreciation <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>	106.15%	97.89%	70.65%	194.82%	73.44%	118.33%	99.98%	109.73%	85.08%	Result impacted by delay on renewal works associated with damaged infrastructure from the 2022 Flood event. Disaster Recovery Funding Arrangements funding has now been confirmed and works will proceed in 2025-26.

Dimension/indicator/ measure	2022	2023	2024	2025		2026	2027	2028	2029	Material Variations and Comments
	Actual	Actual	Actual	Target per budget	Actual	Forecast	Forecast	Forecast	Forecast	
OPERATING POSITION										
Adjusted underlying result Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>	11.48%	11.75%	-24.59%	-5.00%	9.24%	-0.21%	0.43%	-0.96%	-1.68%	Result impacted by receipt of the 2024-25 Commonwealth Government Financial Assistance Grant in full and 50% of the 2025-26 grant in advance. Normalised underlying surplus is 0.07%, which is a significant improvement on the 2024-25 Annual Budget target, driven by savings in materials and services as well as additional interest income earned on investments.
STABILITY										
Rates concentration Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>	60.55%	57.88%	72.82%	63.90%	57.21%	64.94%	65.35%	66.09%	66.71%	Rates contribution to total revenue lower due to receipt of 2024-25 funding under the Commonwealth Government Financial Assistance Grants in full plus the receipt of 50% of 2025-26 funding in advance, which is recognised in the 2024-25 financial year.
Rates effort Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.53%	0.43%	0.38%	N/A	0.36%	0.37%	0.37%	0.38%	0.38%	No material change from 2023-24.

Sustainable capacity indicators

For the year ended 30 June 2025

Service/Indicator/measure	2022	2023	2024	2025	Comments
	Actual	Actual	Actual	Actual	
Population					
Expenses per head of municipal population	\$2,002.20	\$2,121.41	\$2,498.91	\$2,422.08	Improved result on previous year due to one-off materials and service costs incurred in 2023-24
Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$16,989.03	\$20,786.18	\$21,421.93	\$24,756.42	Infrastructure spend in 2024-25 increased due to the ongoing delivery of Council's major capital projects as well as several large scale infrastructure projects funded by Commonwealth funding programs. The valuation of Council's property and infrastructure asset base also increased by \$89.19 million, due to asset revaluations.
Population density per length of road <i>[Municipal population / Kilometres of local roads]</i>	8.21	8.35	8.40	8.40	No material variation.
Own-source revenue					
Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$1,569.87	\$1,630.15	\$1,813.09	\$1,809.27	No material variation.
Recurrent grants					
Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$654.81	\$673.67	\$148.63	\$831.20	Total revenue higher due to 2024-25 funding under the Commonwealth Government Financial Assistance Grants being fully recognised in 2024-25, additionally 50% of 2025-26 funding received in June 2025 recognised in the 2024-25 financial year.
Disadvantage					
Relative Socio-Economic Disadvantage <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	2.00	2.00	2.00	2.00	No material variation.
Workforce turnover					
Percentage of staff turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	18.35%	16.26%	14.83%	29.18%	Higher turnover rate as part of organisational re-alignment and new direction setting.

Notes to the accounts

Basis of preparation

Council is required to prepare and include a Performance Statement within its annual report. The Performance Statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020.

Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council's information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The Performance Statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020.

Additionally, for the prescribed financial performance indicators and measures, the Performance Statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 as detailed in Council's 2025 – 2035 Financial Plan.

The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

Financial Report

Certification of the Financial Statements

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



Beau Mitthner CA

Principal Accounting Officer

Dated : 25 September 2025

Cobram

In our opinion, the accompanying financial statements present fairly the financial transactions of Moira Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements misleading or inaccurate.

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



Dr Graeme Emonson PSM

Administrator (Chair)

Dated : 25 September 2025

Cobram



Susan Benedyka

Administrator

Dated : 25 September 2025

Cobram



Matthew Morgan

Chief Executive Officer

Dated : 25 September 2025

Cobram

Independent Auditor's Report

To the Administrators of Moira Shire Council

Opinion	I have audited the financial report of Moira Shire Council (the council) which comprises the: • balance sheet as at 30 June 2025 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including material accounting policies • certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Administrators' responsibilities for the financial report	The Administrators of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Administrators determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Administrators 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 unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Administrators
- conclude on the appropriateness of the Administrators' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Administrators regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
7 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income / Revenue			
Rates and charges	3.1	47,076	44,946
Statutory fees and fines	3.2	1,641	2,002
User fees	3.3	1,699	1,970
Grants - operating	3.4(a)	23,124	2,207
Grants - capital	3.4(b)	9,791	7,659
Contributions - monetary	3.5(a)	399	948
Contributions - non-monetary	3.5(b)	11,187	5,445
Net gain on disposal of property, infrastructure, plant and equipment	3.6	161	566
Share of net profits (or loss) of associates and joint ventures	6.2	30	85
Other income	3.7	5,184	6,229
Total income / revenue		100,292	72,057
Expenses			
Employee costs	4.1	27,950	26,155
Materials and services	4.2	26,478	30,217
Depreciation	4.3	15,543	15,548
Amortisation - intangible assets	4.4	483	341
Depreciation - right of use assets	4.5	504	578
Allowance for impairment losses		35	50
Finance costs - leases		69	98
Other expenses	4.7	3,626	3,917
Total expenses		74,688	76,904
Surplus/ (Deficit) for the year		25,604	(4,847)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	9.1(a)	89,192	11,989
Total other comprehensive income		89,192	11,989
Total comprehensive result		114,796	7,142

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

Balance Sheet As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	13,180	4,664
Other financial assets	5.1(b)	49,000	51,000
Trade and other receivables	5.1(c)	7,351	5,734
Contract assets	5.1(d)	3,122	2,080
Inventories		986	739
Other assets	5.2(a)	2,261	2,045
Total current assets		75,900	66,262
Non-current assets			
Other financial assets	5.1(b)	5,000	-
Investments in associates and joint arrangements	6.2	918	888
Property, infrastructure, plant and equipment	6.1	907,985	802,635
Right-of-use assets	5.8	1,391	1,876
Intangible assets	5.2(b)	6,867	6,589
Total non-current assets		922,161	811,988
Total assets		998,061	878,250
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	6,742	3,852
Trust funds and deposits	5.3(b)	4,626	4,520
Contract and other liabilities	5.3(c)	6,477	6,860
Provisions	5.5	10,100	7,147
Interest-bearing liabilities	5.4	312	135
Lease liabilities	5.8	441	465
Total current liabilities		28,698	22,979
Non-current liabilities			
Provisions	5.5	6,401	8,485
Interest-bearing liabilities	5.4	3,172	1,349
Lease liabilities	5.8	1,039	1,482
Total non-current liabilities		10,612	11,316
Total liabilities		39,310	34,295
Net assets		958,751	843,955
Equity			
Accumulated surplus		291,115	259,947
Reserves	9.1	667,636	584,008
Total Equity		958,751	843,955

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

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

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000	Other Reserves \$'000
2025					
Balance at beginning of the financial year		843,955	259,947	570,935	13,073
Surplus for the year		25,604	25,604	-	-
Net asset revaluation gain	9.1(a)	89,192	-	89,192	-
Transfers to other reserves	9.1(b)	-	(165)	-	165
Transfers from other reserves	9.1(b)	-	5,729	-	(5,729)
Balance at end of the financial year		958,751	291,115	660,127	7,509

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000	Other Reserves \$'000
2024					
Balance at beginning of the financial year		836,813	268,715	558,946	9,152
Deficit for the year		(4,847)	(4,847)	-	-
Net asset revaluation gain	9.1(a)	11,989	-	11,989	-
Transfers to other reserves	9.1(b)	-	(3,921)	-	3,921
Balance at end of the financial year		843,955	259,947	570,935	13,073

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

Statement of Cash Flows For the Year Ended 30 June 2025

		2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
	Note		
Cash flows from operating activities			
Rates and charges		45,904	43,636
Statutory fees and fines		1,633	1,970
User fees		1,675	1,997
Grants - operating		23,181	2,660
Grants - capital		8,699	4,495
Contributions - monetary		399	948
Interest received		3,241	2,793
Trust funds and deposits taken		6,726	5,741
Other receipts		1,145	1,029
Net GST refund/(payment)		(591)	(62)
Employee costs		(27,848)	(26,149)
Materials and services		(27,189)	(31,211)
Trust funds and deposits repaid		(6,620)	(4,522)
Net cash provided by/(used in) operating activities	9.2	<u>30,356</u>	<u>3,325</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1*	(20,468)	(15,347)
Proceeds from sale of property, infrastructure, plant and equipment		238	915
Proceeds from investments		26,052	40,593
Payments for investments		(29,052)	(34,000)
Net cash provided by/(used in) investing activities		<u>(23,230)</u>	<u>(7,839)</u>
Cash flows from financing activities			
Finance costs (capitalised)	4.6*	(74)	(33)
Proceeds from borrowings		2,135	1,017
Repayment of borrowings		(135)	(110)
Interest paid - lease liability		(69)	(98)
Repayment of lease liabilities		(467)	(598)
Net cash provided by/(used in) financing activities		<u>1,390</u>	<u>178</u>
Net increase / (decrease) in cash and cash equivalents		8,516	(4,336)
Cash and cash equivalents at the beginning of the financial year		4,664	9,000
Cash and cash equivalents at the end of the financial year		<u>13,180</u>	<u>4,664</u>

* Figures reported in Note 6.1 include capitalised finance costs.

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

Statement of Capital Works For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Property		
Land	22	9
Land improvements	1,799	158
Total land	1,821	167
 Buildings	 5,219	 3,323
Total buildings	5,219	3,323
 Total property	 7,040	 3,490
 Plant and equipment		
Plant, machinery and equipment	1,879	3,060
Fixtures, fittings and furniture	-	10
Computers and Telecommunications	-	24
Pumps	63	39
Total plant and equipment	1,942	3,133
 Infrastructure		
Roads	7,514	3,933
Kerb and channel	668	462
Bridges	88	225
Footpaths and cycle ways	1,138	717
Drainage	683	1,715
Culverts and floodways	59	78
Recreational, leisure and community facilities	1,247	443
Waste management	159	254
Aerodromes	-	45
Other assets	-	852
Total infrastructure	11,556	8,724
 Total capital works expenditure	 20,538	 15,347
 Represented by:		
New asset expenditure	9,123	4,362
Asset renewal expenditure	8,784	7,402
Asset upgrade expenditure	2,631	3,583
Total capital works expenditure	20,538	15,347

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

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

Note 1 OVERVIEW

Introduction

The Moira Shire Council was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate. The Council's main office is located at 44 Station Street, Cobram.

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with AASB 16 *Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable
- others areas requiring judgements.

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

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

Goods and Services Tax (GST)

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

1.2 Impact of disasters and natural emergencies

Council continued its recovery work into the 2024/25 financial year from the flood event in October 2022 and noted the following significant impacts on its financial operations:

- Council spent \$673,079 on natural disaster community recovery work during the year; and
- Council received \$510,250 grant funding from the Commonwealth government.

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

Note 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$200,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref.
Income / Revenue					
Rates and charges	46,950	47,076	126	0.3	
Statutory fees and fines	1,629	1,641	12	0.7	
User fees	2,148	1,699	(449)	(20.9)	1
Grants - operating	16,669	23,124	6,455	38.7	2
Grants - capital	22,589	9,791	(12,798)	(56.7)	3
Contributions - monetary	999	399	(600)	(60.1)	4
Contributions - non-monetary	1,000	11,187	10,187	1018.7	5
Net gain on disposal of property, infrastructure, plant and equipment	47	161	114	242.6	
Share of net profits (or loss) of associates and joint ventures	-	30	30		
Other income	2,927	5,184	2,257	77.1	6
Total income	94,958	100,292	5,334	5.6	
Expenses					
Employee costs	28,262	27,950	(312)	(1.1)	7
Materials and services	27,604	26,478	(1,126)	(4.1)	8
Depreciation - non current assets	15,389	15,543	154	1.0	
Depreciation - right of use assets	460	504	44	9.6	
Amortisation - intangible assets	300	483	183	61.0	9
Allowance for impairment losses	15	35	20	133.3	
Finance costs - leases	70	69	(1)	(1.4)	
Other expenses	4,923	3,626	(1,297)	(26.3)	10
Total expenses	77,023	74,688	(2,335)	(3.0)	
Surplus/(deficit) for the year	17,935	25,604	7,669	42.8	

(i) Explanation of material variations

Variance Reference	Item	Explanation
1	User fees	Caravan park fees reclassified as rent and other property income to reflect nature of income received \$307k, lower income from gate fees at Cobram Landfill and Transfer Stations \$94k, income from user fees at Moira Asset committee facilities \$43k and sports facilities \$5k.

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

Variance Reference	Item	Explanation
2	Grants - operating	Early receipt of 50% of the Commonwealth's 2025/26 Financial Assistance Grant \$7.44 million, receipt of grants for costs incurred during the October 2022 flood event response \$510k, partially offset by grant funding for Labuan Road & Murray Valley Highway Strathmerton works directed to the Department of Transport and Planning \$870k, unsuccessful State Government grant application for Activating Thompson's Beach \$308k, grants associated with the rollout of the Kerbside waste four-bin collection program \$212k (received in prior year) and grant for the Barmah floodplain management strategy to be completed in 2025/26 \$100k.
3	Grants - capital	Approval to commence works to repair roads damaged during the October 2022 flood event under the Disaster Recovery Funding Arrangements was not received until June 2025 \$9.7 million, delayed Roads Blackspot funding \$2.2million, delayed works at Bartrops Bridge and Bourkes Bridge renewal \$2.1 million. Unsuccessful grant application for Naring and Numurkah Roads \$800k, delays to the Waaia Hardcourt Redevelopment \$692k, unsuccessful grant application for Melville Street Numurkah Road Safety Improvements \$500k and Woods Road Yarrawonga Kerbs \$350k, delays in the Yarrawonga Aerodrome Taxiway works \$245k and unsuccessful grant application for Apex Park Cobram Lighting \$144k. Partially offset by recognition of grant income from the Local Roads and Community Infrastructure Program (Phase 4) of \$4.1 million.
4	Contributions - monetary	Contribution to the acquisition of the former Yarrawonga Primary School site that is not yet completed \$822k, this is partially offset by water authority contribution to drainage works at Manifold and Harcourt Streets Nathalia \$222k.
5	Contributions - non monetary	Developer contributions for 2024/25 of \$11.2 million including roads, kerb and channel, footpaths, drainage and playground assets.
6	Other income	Higher interest income from investments (Term Deposits) portfolio \$1.25 million, additional income from general insurance claims \$373k, reclassification of Caravan Park income from User Fees \$307k, income from the recognition of found assets \$147k, recognition of increased volunteer service income \$93k, increased employee contributions to motor vehicle use \$59k, and increased property income \$25k.
7	Employee costs	Savings from delays in back filling vacant positions \$267k and savings from lower Fringe Benefits Tax \$63k, lower training costs \$17k, uniform costs \$17k and emergency allowance payments \$16k, partially offset by higher Workcover premium \$68k.
8	Materials and services	Savings in parks, gardens, roads, bridges and drainage maintenance costs \$995k, cancelled budget following the unsuccessful grant application for Activating Thompsons Beach Cobram project provided \$385k, lower motor vehicle costs (including fuel savings) \$382k, partially offset by higher legal costs \$301k, costs for Moira's response to the October 2022 Flood Event funded from State and Commonwealth Government grants \$283k and higher recruitment costs \$52k.
9	Amortisation - intangible assets	Higher amortisation charge against the landfill airspace asset \$183k.

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

10 Other expenses

Moir's contribution to the Labuan Road & Murray Valley Highway Strathmerton safety works not required due to the funding, which was expected to be initially received by Council and passed onto the Department of Transport and Planning, was instead provided directly to the Department of Transport and Planning \$870k by the funding body, savings reduction in Administrators allowances \$260k, savings from lower community contributions \$146k, lower discount applied to Landfill interest on unwinding provision \$115k, recognition of increased volunteer service expenditure \$93k.

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

2.1.2 Capital Works	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref.
Property					
Land	624	22	(602)	(96.5)	1
Land improvements	2,805	1,799	(1,006)	(35.9)	2
Total Land	3,429	1,821	(1,608)	(46.9)	
Buildings	7,675	5,219	(2,456)	(32.0)	3
Total buildings	7,675	5,219	(2,456)	(32.0)	
Total property	11,104	7,040	(4,064)	(36.6)	
Plant and equipment					
Plant, machinery and equipment	3,546	1,879	(1,667)	(47.0)	4
Fixtures, fittings and furniture	227	-	(227)	(100.0)	5
Pumps	-	63	63		
Total plant and equipment	3,773	1,942	(1,831)	(48.5)	
Infrastructure					
Roads	16,792	7,514	(9,278)	(55.3)	6
Kerb and channel	1,326	668	(658)	(49.6)	7
Bridges	2,042	88	(1,954)	(95.7)	8
Footpaths and cycleways	470	1,138	668	142.1	9
Drainage	3,578	683	(2,895)	(80.9)	10
Culvert and floodways	-	59	59		
Recreational, leisure and community facilities	1,839	1,247	(592)	(32.2)	11
Waste management	-	159	159		
Parks, open space and streetscapes	347	-	(347)	(100.0)	12
Aerodromes	245	-	(245)	(100.0)	13
Other assets	327	-	(327)	(100.0)	14
Total infrastructure	26,966	11,556	(15,410)	(57.1)	
Total capital works expenditure	41,843	20,538	(21,305)	(50.9)	
Represented by:					
New asset expenditure	11,712	9,123	(2,589)	(22.1)	
Asset renewal expenditure	23,257	8,784	(14,473)	(62.2)	
Asset expansion expenditure	150	-	(150)	(100.0)	
Asset upgrade expenditure	6,724	2,631	(4,093)	(60.9)	
Total capital works expenditure	41,843	20,538	(21,305)	(50.9)	

(i) Explanation of material variations

Variance Reference	Item	Explanation
1	Land	Acquisition of the former Yarrawonga Primary School site has not been completed \$624k, partially offset by land purchase in Nathalia \$22k.
2	Land Improvements	Construction delays for works on the Numurkah Flood Mitigation Scheme Stage 1 project, construction continuing into 2025/26 \$1.27 million.

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

Variance Reference	Item	Explanation
3	Buildings	Construction delays on the Yarrawonga Library project \$1.35 million, delays in issuing the design and construct contract for the Yarrawonga Multisport Stadium \$828k and delays in design and development of the Scott Reserve Pavilion Cobram \$160k and safety works at various Moira Shire depots \$118k.
4	Plant, machinery and equipment	Delays in fulfilment of orders for four heavy plant replacement items \$1.53 million, and savings from light fleet replacement program \$140k.
5	Fixtures, fittings and furniture	Transfer Station Upgrade for recycling was completed in 2023/24 \$175k and upgrades to Cobram and Nathalia Libraires recognised in Buildings \$52k.
6	Roads	Approval to commence works to repair roads damaged during the October 2022 flood event under the Disaster Recovery Funding Arrangements not received until June 2025, \$7.2 million and delays in works under the Commonwealth Government Blackspot program at Cobram - Campbell Road, Cobram - Peach & Benalla-Tocumwal Road and Strathmerton - Labuan Road between Sandmount and MacArthur Roads \$2.1 million.
7	Kerb and channel	Yarrawonga Woods Road kerb works did not proceed due unsuccessful grant opportunity \$370k, savings from William Street Cobram and Station Street Numurkah kerb works \$288k.
8	Bridges	Delays in commencing bridge works at Bartrops Bridge Kotupna and Bourkes Bridge Nathalia \$1.95 million.
9	Footpaths and cycleways	Works under Pedestrian Enhancement package funded from the Local Roads and Community Infrastructure program \$918k, partially offset by this program incorporating the 2024/25 new footpath investment program \$250k.
10	Drainage	Approval to commence works to repair drainage (culverts) damaged during the October 2022 flood event under the Disaster Recovery Funding Arrangements not received until June 2025, \$2.5 million. Delays to drainage projects at McDonnell Street Nathalia , Shannon Court Yarrawonga and Park Street Nathalia pump station \$653k, partially offset by completion of 2023/24 budgeted works at Karook Street Cobram and Manifold and Harcourt Streets Nathalia \$256k.
11	Recreational, leisure and community facilities	Delay in construction of the Waaia Hardcourt Redevelopment project \$834k, delay in Apex Park Cobram Lighting project due to unsuccessful grant application \$224k, partially offset by completion of projects at JC Lowe Park Yarrawonga \$152k.
12	Parks, open space and streetscapes	Delay in completion of second stage of Cobram - Thompsons Beach upgrade \$347k.
13	Aerodromes	Delay in Yarrawonga Aerodrome Taxiway Compliance Works project \$245k.
14	Other Assets	Delays in Cobram Landfill Cell 10 design \$150k, Recreation Reserve irrigation project \$100k, signage and Bollard renewal programs \$77k.

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

2.2 Analysis of Council results by program

2.2.1 Council programs

Council delivers its functions and activities through the following programs.

Office of CEO

The Office of CEO provides leadership guidance to the business and Council and guides the development and delivery of Council's representation and advocacy efforts.

Community

Community is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans that inform Council's service delivery across the Shire. Services include: maternal and child health, community safety and wellbeing, children, youth and families, and library services. It supports recreational facilities and other community services across the shire, and is responsible for providing support to the business plans of local tourism associations, and plans for future tourism opportunities. It supports investment decision-making across the Shire through the attraction, growth and innovation of existing and prospective businesses across the Shire.

Corporate Performance

Corporate Performance ensures Council complies with the governance obligations under the Local Government Acts and other legislation. It administers financial controls through management of financial services, statutory financial reporting, raising and collection of rates and charges and valuation of properties throughout the municipality. It oversees Council's contracting of procurement of goods and services and for the management and strategic planning of Council's assets including managing insurances. It manages Council's enterprise risk, all Council's records and is the main customer interface with the community including face-to-face and online customer service. It supports and maintains reliable and cost effective information technology systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. It provides strategic and operational people and culture support including occupational health and safety obligations, maintaining industrial relations and development and implementation of human resource strategies, policies and procedures.

Infrastructure

Infrastructure is responsible for constructing new and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the community. These include; roads, bridges, kerbs, drainage, parks and streetscapes and civic buildings through services including: infrastructure planning, asset management; and capital works engineering design and construction. It also provides waste management services including kerbside collections from households and some commercial properties within the Shire. It operates nine transfer stations and a landfill site, including monitoring to maintain environmental standards.

Sustainable Development

Sustainable Development processes all planning applications, provides advice and makes decisions about development proposals that require a planning permit, it also prepares and processes amendments to the Council Planning Scheme and provides statutory building services to the Moira Shire community including processing building permits, audits of swimming pool barriers and investigations of complaints and illegal works. The service provides a safe and orderly environment within the municipality through the regulation, control and enforcement of legislation and local laws. Services provided include school crossing supervisors, domestic animal management services and fire prevention enforcement program. It develops environmental policy, implements environmental projects, delivers educational programs to the Moira community and works with other agencies to improve environment sustainability and natural resource management.

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

2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

2025

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
Office of CEO	11	1,361	(1,350)	-	-
Community	833	6,750	(5,917)	742	-
Corporate Performance	66,631	30,061	36,570	13,788	90,076
Infrastructure	18,622	20,919	(2,297)	17,444	907,985
Sustainable Development	13,685	14,924	(1,239)	430	-
Emergency Event Management	510	673	(163)	510	-
	100,292	74,688	25,604	32,914	998,061

Corporate Performance includes \$36.32 million income from general rates and municipal charges. The operating income in Infrastructure of \$9.98 million includes capital grant income received for acquisition or construction of property, infrastructure, plant and equipment assets.

2024

	Income / Revenue*	Expenses	Surplus/ (Deficit)*	Grants included in income / revenue	Total Assets*
	\$'000	\$'000	\$'000	\$'000	\$'000
Office of CEO	4	3,466	(3,462)	-	-
Community	1,418	8,495	(7,077)	837	-
Corporate Performance	46,076	25,514	20,562	444	75,615
Infrastructure	10,307	21,066	(10,759)	7,942	802,635
People and Culture	27	3,403	(3,376)	-	-
Sustainable Development	14,094	13,752	342	510	-
Emergency Event Management	131	1,208	(1,077)	132	-
	72,057	76,904	(4,847)	9,865	878,250

During 2024/25, there was an organisational restructure in which the People and Culture program now reports under the Corporate Performance directorate.

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

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its value of land and all its improvements.

The valuation base used to calculate general rates for 2024/25 was \$13.22 billion (2023/24 - \$11.84 billion).

	2025 \$'000	2024 \$'000
General rates	29,412	27,898
Municipal charge	6,912	6,534
Environmental levy	2,375	2,235
Service rates and charges	7,563	6,979
Supplementary rates and rate adjustments	453	772
Interest on rates and charges	155	298
Revenue in lieu of rates	206	230
Total rates and charges	47,076	44,946

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

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

Revenue in lieu of rates includes payments made by renewable energy generators (i.e. Solar Farms).

3.2 Statutory fees and fines

Town planning fees	678	1,022
Building services fees	388	430
Land information certificates	50	48
Septic permit fees	29	30
Business registration fees	189	205
Animal registration fees and fines	221	218
Other statutory fees and fines	86	49
Total statutory fees and fines	1,641	2,002

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

3.3 User fees

Leisure centre and recreation	22	22
Waste management services	1,367	1,259
Public hall and park hire fees	169	205
Sundry works and works within road reserve fees	51	49
Caravan park charges*	-	312
Other user fees and charges	90	123
Total user fees	1,699	1,970

* Caravan park charges have been reclassified as Rent and other property income within Other income.

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

	2025	2024
	\$'000	\$'000
User fees by timing of revenue recognition		
User fees recognised over time	191	539
User fees recognised at a point in time	1,508	1,431
Total user fees	1,699	1,970

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

3.4 Funding from other levels of government

Grants were received in respect of the following:

Summary of Grants

Commonwealth funded grants	29,775	7,628
State funded grants	3,139	2,237
Total grants received	32,914	9,865

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants*	21,441	602
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Recurrent - State Government

Community health	79	86
Community safety	60	62
Economic development and tourism	-	22
Maternal and child health	662	742
Recreation, leisure and community events	18	36
Roadside weeds and pest management	85	85
School crossing supervisors	78	68
Total recurrent operating grants	22,423	1,703

Non-recurrent - Commonwealth Government

Recreation, leisure and community events	10	10
Disaster recovery	510	3

Non-recurrent - State Government

Community safety	-	50
Community services and events	25	2
Disaster recovery	-	128
Waste management	156	236
Other	-	75

Total non-recurrent operating grants

701	504
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Total operating grants

23,124	2,207
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* Council's 2023/24 Commonwealth Financial Assistance Grants were received in 2022/23, whilst it's 2024/25 grants were received in 2024/25. In accordance with the requirements of Australian Accounting Standard AASB 1058 Income of Not-for-Profit Entities, payments were recognised as income in the reporting period payment was received.

(b) Capital Grants

Recurrent - Commonwealth Government

Roads to recovery	3,208	2,871
Total recurrent capital grants	3,208	2,871

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

	2025	2024
	\$'000	\$'000
Non-recurrent - Commonwealth Government		
Roads	1,468	21
Buildings	-	175
Footpaths and cycle ways	931	287
Drainage	1,843	387
Kerb and channel	-	112
Recreation, leisure and community facilities	364	3,159
Non-recurrent - State Government		
Buildings	39	-
Drainage	125	-
Recreation, leisure and community facilities	614	433
Roads	1,020	-
Waste management	179	214
Total non-recurrent capital grants	6,583	4,788
Total capital grants	9,791	7,659

(c) Recognition of grant income

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

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

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

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

Income recognised under AASB 1058 *Income of Not-for-Profit Entities*

General purpose	22,110	876
Specific purpose grants to acquire non-financial assets	9,790	7,660
Other specific purpose grants	196	279
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	818	1,050
Total income / revenue	32,914	9,865

(d) Unspent grants received and recognised as income on condition that they be spent in a specific manner

Operating

Balance at start of year	2,128	3,008
Prior year adjustment	(971)	(1,011)
Received during the financial year and remained unspent at balance date	298	732
Received in prior years and spent during the financial year	(784)	(601)
Balance at year end	671	2,128

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

	2025	2024
	\$'000	\$'000
Capital		
Balance at start of year	6,068	8,199
Received during the financial year and remained unspent at balance date	1,384	309
Received in prior years and spent during the financial year	(1,493)	(2,440)
Balance at year end	5,959	6,068

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

(a) Contributions - monetary

Contributions - operating	165	848
Contributions - capital	234	100
Total contributions - monetary	399	948

(b) Contributions - non-monetary assets

Contributions of non-monetary assets were received in relation to the following asset classes.

Land - specialised	28	42
Buildings	-	6
Roads	2,252	1,767
Kerb and channel	1,537	985
Footpaths and cycle ways	1,873	786
Drainage	5,198	1,855
Recreation, leisure and community facilities	299	4
Total non-monetary contributions	11,187	5,445

Monetary and non-monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds of sale	240	915
Written down value of assets disposed	(79)	(349)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	161	566

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

3.7 Other income

Interest on investments	3,240	3,105
Reimbursements and subsidies	494	114
Legal costs recouped	19	78
Energy rebate scheme income	98	98
Sale of recyclables income	57	151
Recognition of assets under Council control	150	2,110
Rent and other property income*	484	143
Volunteer services	442	337
Other income	200	93
Total other income	5,184	6,229

* Caravan park charges have been reclassified from User Fees to Rent and other property income.

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

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

Note 4 THE COST OF DELIVERING SERVICES

	2025	2024
	\$'000	\$'000
4.1 (a) Employee costs		
Wages and salaries	21,250	21,762
Apprentices and trainees	198	332
External contract employees	2,578	678
Superannuation	2,444	2,353
WorkCover	922	572
Fringe benefits tax	97	115
Other employee costs	461	343
Total employee costs	27,950	26,155

(b) Superannuation

Council made contributions to the following funds:

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,175	1,241
Employer contributions - other funds	1,269	1,112
Total	2,444	2,353
Employer contributions payable at reporting date.	56	45

Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

Building maintenance	1,118	1,037
Community and recreation	2,125	2,120
Consultants	988	1,269
General maintenance*	6,037	9,180
Information technology	1,854	2,110
Insurance	1,297	1,202
Legal expenses	496	445
October 2022 flood event expenses	409	950
Office administration	1,941	2,369
Plant and fleet expenses	1,531	1,661
Regulatory services	221	269
Utilities	1,093	1,000
Waste management	7,368	6,605
Total materials and services	26,478	30,217

* Variance in General maintenance is due to write-off of maintenance costs originally charged to capital in 2023/24.

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

4.3 Depreciation

Property	2,162	2,049
Plant and equipment	1,435	1,313
Infrastructure	11,946	12,186
Total depreciation	15,543	15,548

Refer to note 5.2(b), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

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

	2025	2024
	\$'000	\$'000
4.4 Amortisation - intangible assets		
Landfill cell airspace	483	341
Total Amortisation - intangible assets	<u>483</u>	<u>341</u>

4.5 Depreciation - right of use assets		
IT equipment	38	40
Plant	466	538
Total Depreciation - right of use assets	<u>504</u>	<u>578</u>

4.6 Borrowing costs		
Interest - borrowings	74	33
Less capitalised borrowing costs on qualifying assets	(74)	(33)
Total borrowing costs	<u>-</u>	<u>-</u>

In accordance with AASB 123 Borrowing Costs, borrowing costs are capitalised when they are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

Capitalisation of borrowing costs commences when:

- Expenditures for the asset are being incurred;
- Borrowing costs are being incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

4.7 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	79	69
Auditors' remuneration - Internal audit	69	138
Community contributions, grants and sponsorships	1,458	1,410
GVRCLC library contribution	859	836
Councillors and Administrators allowances	532	742
Unwinding of discount on provisions	85	54
Refunds of rates	10	31
Volunteer services	442	337
Revaluation of intangible assets	30	221
Others	62	79
Total other expenses	<u>3,626</u>	<u>3,917</u>

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

	2025 \$'000	2024 \$'000
Note 5 INVESTING IN AND FINANCING OUR OPERATIONS		
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	1	5
Cash at bank	6,179	1,659
Deposits - at call	7,000	3,000
Total cash and cash equivalents	13,180	4,664
(b) Other financial assets		
Current		
Term deposits	49,000	51,000
Non-current		
Term deposits	5,000	-
Total other financial assets	54,000	51,000
Total cash and cash equivalents and other financial assets	67,180	55,664

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

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

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

(c) Trade and other receivables

Current

Statutory receivables

Rates debtors	5,305	4,704
Fire services levy debtors	559	428
Infringement debtors	111	84
Allowance for expected credit loss - infringements	(106)	(81)
Net GST receivable	865	274
Non-statutory receivables	620	351
Allowance for expected credit loss - other debtors	(3)	(26)
Total current trade and other receivables	7,351	5,734

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

(d) Contract assets

Government grants	3,122	2,080
Total contract assets	3,122	2,080

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

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

	2025 \$'000	2024 \$'000
5.2 Non-financial assets		
(a) Other assets		
Prepayments	451	197
Accrued income - interest	1,292	1,288
Moirra Recreation Committees assets*	518	560
Total other assets	2,261	2,045

Accrued interest income refers to the interest receivable as at 30 June 2025 on term deposits that has not yet been paid.

* Moirra Recreation Committees are assets held in the name of individual committees on behalf of Council.

(b) Intangible assets		
Water share entitlements*	3,073	3,103
Landfill cell airspace	3,794	3,486
Total intangible assets	6,867	6,589

	Water share entitlements \$'000	Landfill Cell airspace \$'000	Total \$'000
Gross carrying amount			
Balance at 1 July 2024	3,103	7,919	11,022
Fair value adjustment	(30)	791	761
Other additions	-	-	-
Balance at 30 June 2025	3,073	8,710	11,783
	Water share entitlements \$'000	Landfill Cell airspace \$'000	Total \$'000
Accumulated amortisation and impairment			
Balance at 1 July 2024	-	4,433	4,433
Amortisation expense	-	483	483
Balance at 30 June 2025	-	4,916	4,916
Net book value at 30 June 2024	3,103	3,486	6,589
Net book value at 30 June 2025	3,073	3,794	6,867

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation of the Landfill Cell Airspace is calculated to reflect the pattern of consumption of the active landfill cells and therefore remaining useful life. Estimates of the remaining useful lives are reviewed at least annually, and adjustments made where appropriate.

* A water share entitlement is an ongoing entitlement to a share of the water available in the Goulburn and Murray water systems. It gives Moirra Shire a right to share of water in the system. Moirra Shire's water entitlements were valued as at 30 June 2025 by Wes Ridd (API Member 62427) of Preston Rowe Paterson Shepparton.

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

	2025 \$'000	2024 \$'000
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	1,171	487
Accrued expenses	5,571	3,365
Total current trade and other payables	6,742	3,852
(b) Trust funds and deposits		
Current		
Refundable deposits	2,009	2,208
Fire services levy	2,523	2,207
Retention amounts	94	105
Total current trust funds and deposits	4,626	4,520
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	80	13
Grants received in advance - capital	5,959	6,069
Contributions received in advance - capital	59	-
Rates creditors (rates paid in advance)	379	778
Total contract liabilities	6,477	6,860

Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are either returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of capital works projects and operating programs applicable to more than one financial year. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.4

Purpose and nature of items

Fire services levy

Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process. From 1 July 2025, the Fire Services Property Levy will be replaced by the Emergency Services and Volunteers Fund. Under this program, Council will continue to act as the collection agent.

Retention amounts

Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

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

	2025 \$'000	2024 \$'000
5.4 Interest bearing liabilities		
Current		
Treasury Corporation of Victoria borrowings - secured	312	135
Total current interest-bearing liabilities	312	135
Non-current		
Treasury Corporation of Victoria borrowings - secured	3,172	1,349
Total non-current interest-bearing liabilities	3,172	1,349
Total	3,484	1,484

Borrowings are secured by Council rate revenue. Refer to Note 5.6 for Council's financing arrangements.

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

Not later than one year	312	135
Later than one year and not later than five years	1,800	775
Later than five years	1,372	574
Total interest-bearing liabilities	3,484	1,484

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

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

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

5.5 Provisions 2025

	Employee \$'000	Landfill restoration \$'000	Total \$'000
Balance at beginning of the financial year	5,399	10,233	15,632
Additional provisions	872	792	1,664
Amounts used	(880)	-	(880)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	85	85
Balance at the end of the financial year	5,391	11,110	16,501
Provisions - current	4,996	5,104	10,100
Provisions - non-current	395	6,006	6,401
Total Provisions	5,391	11,110	16,501

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

2024	Employee	Landfill restoration	Total
	\$'000	\$'000	\$'000
Balance at beginning of the financial year	5,475	9,747	15,222
Additional provisions	659	562	1,221
Amounts used	(735)	(130)	(865)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	54	54
Balance at the end of the financial year	5,399	10,233	15,632
Provisions - current	5,085	2,062	7,147
Provisions - non-current	314	8,171	8,485
Total Provisions	5,399	10,233	15,632

	2025	2024
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	1,316	1,220
Annual leave loading	147	150
Rostered days off	173	205
Long service leave	2,680	2,865
	4,316	4,440
Current provisions expected to be wholly settled after 12 months		
Annual leave	680	645
	680	645
Total current employee provisions	4,996	5,085
Non-current		
Long service leave	395	314
Total non-current employee provisions	395	314
Aggregate carrying amount of employee provisions:		
Current	4,996	5,085
Non-current	395	314
Total aggregate carrying amount of employee provisions	5,391	5,399

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

Annual leave

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

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

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

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

Long service leave

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

	2025	2024
Key assumptions:	%	%
Discount rate*	4.203	4.431
Wage inflation rate*	4.250	4.450

* Source: Department of Treasury and Finance Victoria

	2025	2024
	\$'000	\$'000
(b) Landfill restoration		
Current	5,104	2,062
Non-current	6,006	8,171
Total	11,110	10,233

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

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

	2025	2024
Key assumptions:	%	%
- discount rate*	3.870 - 6.180	5.039 - 5.885
- inflation rate**	2.75	2.75

Source: * Milliman Group 100 discount rates - 30 June 2025

** Victorian 2024/25 State Budget

5.6 Financing arrangements

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

Purchase card facilities	150	108
Treasury Corporation of Victoria facilities	3,484	1,484
Total facilities	3,634	1,592
Used facilities	3,490	1,503
Unused facilities	144	89

Council does not have an overdraft facility.

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

5.7 Commitments

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

(a) Commitments for expenditure

2025

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
Operating	\$'000	\$'000	\$'000	\$'000	\$'000
Kerbside landfill, recycling and organic waste collection	2,961	3,042	9,352	3,191	18,546
Computers and telecommunications	821	843	2,140	683	4,487
Maintenance and security of Council buildings	82	60	7	-	149
Cleaning of Council buildings	177	-	-	-	177
Environmental management	760	624	339	-	1,723
Recreation facilities management	1,481	1,521	-	-	3,002
Other	815	198	234	-	1,247
Total	7,097	6,288	12,072	3,874	29,331
Capital	\$'000	\$'000	\$'000	\$'000	\$'000
Building design and construction	19,078	7,901	-	-	26,979
Roads	2,053	-	-	-	2,053
Plant and equipment	1,668	-	-	-	1,668
Total	22,799	7,901	-	-	30,700

2024

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
Operating	\$'000	\$'000	\$'000	\$'000	\$'000
Kerbside waste collection and landfill management	2,681	1,926	6,101	2,146	12,854
Computers and telecommunications	893	641	1,555	467	3,556
Maintenance and security of Council buildings	204	99	77	-	380
Cleaning of Council buildings	177	-	-	-	177
Environmental management	741	727	1,060	-	2,528
Recreation facilities management	1,121	1,152	1,184	-	3,457
Other services	516	327	215	-	1,058
Total	6,333	4,872	10,192	2,613	24,010
Capital	\$'000	\$'000	\$'000	\$'000	\$'000
Building design and construction	8,528	-	-	-	8,528
Plant and equipment	1,326	-	-	-	1,326
Roads	3,668	2,959	789	-	7,416
Total	13,522	2,959	789	-	17,270

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

(b) Operating lease receivables

The Council has entered into commercial property leases on some properties. These properties held under operating leases have remaining fixed lease terms of between 1 and 19 years. Leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2025	2024
	\$'000	\$'000
Not later than one year	557	549
Later than one year and not later than five years	2,132	2,162
Later than five years	3,949	4,475
Total	6,638	7,186

5.8 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently amortised using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

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

Under AASB 16 Leases, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

	Plant	IT Equipment	Total
	\$'000	\$'000	\$'000
Right-of-Use Assets			
Balance at 1 July 2024	1,822	54	1,876
Additions	19	-	19
Transfer to Moira assets	-	-	-
Depreciation charge	(466)	(38)	(504)
Balance at 30 June 2025	1,375	16	1,391

	2025	2024
	\$'000	\$'000
Lease Liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	486	535
One to five years	1,071	1,559
Total undiscounted lease liabilities as at 30 June:	1,557	2,094

Lease liabilities included in the Balance Sheet at 30 June:

Current	441	465
Non-current	1,039	1,482
Total lease liabilities	1,480	1,947

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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

Note 6 ASSETS WE MANAGE

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying Amount 30 June 2024	Additions	Contributions	Found	Revaluation	Disposal	Write-offs	Transfers	Depreciation	Carrying amount 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	247,098	1,300	28	-	6,077	-	-	227	(2,162)	252,568
Plant and Equipment	6,865	1,942	-	-	-	(79)	-	-	(1,435)	7,293
Infrastructure	540,111	6,420	11,159	142	83,114	-	-	1,300	(11,946)	630,300
Work in progress	8,561	10,876	-	-	-	-	(86)	(1,527)	-	17,824
Total	802,635	20,538	11,187	142	89,191	(79)	(86)	-	(15,543)	907,985

Summary of Work in Progress

	Opening WIP	Additions	Write Off	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000
Property	4,433	5,740	(9)	72	10,236
Plant and Equipment	-	-	-	47	47
Infrastructure	4,128	5,136	(77)	(1,646)	7,541
Total	8,561	10,876	(86)	(1,527)	17,824

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

(a) Property

	Land - specialised	Land - non specialised	Land improvements	Total Land	Buildings	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	25,825	117,510	94	143,429	186,992	186,992	4,433	334,854
Accumulated depreciation at 1 July 2024	-	-	(54)	(54)	(83,269)	(83,269)	-	(83,323)
	25,825	117,510	40	143,375	103,723	103,723	4,433	251,531
Movements in fair value								
Additions	-	22	-	22	1,278	1,278	5,740	7,040
Contributions	28	-	-	28	-	-	-	28
Revaluation	2	1,173	-	1,175	9,084	9,084	-	10,259
Disposal	-	-	-	-	-	-	(9)	(9)
Transfers	-	-	-	-	226	226	72	298
	30	1,195	-	1,225	10,588	10,588	5,803	17,616
Movements in accumulated depreciation								
Depreciation charge	-	-	(4)	(4)	(2,158)	(2,158)	-	(2,162)
Revaluation	-	-	-	-	(4,182)	(4,182)	-	(4,182)
Disposal	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
	-	-	(4)	(4)	(6,340)	(6,340)	-	(6,344)
At fair value 30 June 2025	25,855	118,705	94	144,654	197,580	197,580	10,236	352,470
Accumulated depreciation at 30 June 2025	-	-	(58)	(58)	(89,609)	(89,609)	-	(89,667)
Carrying amount	25,855	118,705	36	144,596	107,971	107,971	10,236	262,803

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

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and Telecommunicat ions	Pumps	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	10,251	210	317	1,560	-	12,338
Accumulated depreciation at 1 July 2024	(4,288)	(136)	(251)	(798)	-	(5,473)
	5,963	74	66	762	-	6,865
Movements in fair value						
Additions	1,879	-	-	63	-	1,942
Found	-	-	-	-	-	-
Disposal	(534)	-	-	-	-	(534)
Transfers	-	-	-	-	47	47
	1,345	-	-	63	47	1,455
Movements in accumulated depreciation						
Depreciation charge	(1,321)	(7)	(49)	(58)	-	(1,435)
Disposal	455	-	-	-	-	455
Transfers	-	-	-	-	-	-
	(866)	(7)	(49)	(58)	-	(980)
At fair value 30 June 2025	11,596	210	317	1,623	47	13,793
Accumulated depreciation at 30 June 2025	(5,154)	(143)	(300)	(856)	-	(6,453)
Carrying amount	6,442	67	17	767	47	7,340

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

(c) Infrastructure

	Roads	Bridges	Kerb and Channel	Footpaths and Cycleways	Drainage	Culverts and Floodways	Recreational, leisure and community facilities	Waste Management
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	406,519	51,461	59,108	45,810	94,008	18,234	20,596	13,148
Accumulated depreciation at 1 July 2024	(94,702)	(17,432)	(12,211)	(6,754)	(25,552)	(5,640)	(9,051)	(8,615)
	311,817	34,029	46,897	39,056	68,456	12,594	11,545	4,533
Movements in fair value								
Additions	3,822	5	486	1,135	511	51	287	-
Found	-	-	-	-	27	-	115	-
Contributions	2,252	-	1,537	1,873	5,198	-	299	-
Revaluation	11,884	(5,272)	48,432	4,856	21,685	5,245	128	-
Transfers	895	-	276	-	23	-	83	-
	18,853	(5,267)	50,731	7,864	27,444	5,296	912	-
Movements in accumulated depreciation								
Depreciation charge	(7,246)	(391)	(789)	(951)	(977)	(148)	(775)	(192)
Found	-	-	-	-	-	-	-	-
Revaluation	(2,690)	1,603	(11,239)	(678)	(6,409)	(1,732)	(64)	-
Transfers	-	-	-	-	-	-	-	-
	(9,936)	1,212	(12,028)	(1,629)	(7,386)	(1,880)	(839)	(192)
At fair value 30 June 2025	425,372	46,194	109,839	53,674	121,452	23,530	21,508	13,148
Accumulated depreciation at 30 June 2025	(104,638)	(16,220)	(24,239)	(8,383)	(32,938)	(7,520)	(9,890)	(8,807)
Carrying amount	320,734	29,974	85,600	45,291	88,514	16,010	11,618	4,341

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

(c) Infrastructure (cont.)

	Aerodromes	Other infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	537	17,032	4,127	730,577
Accumulated depreciation at 1 July 2024	(195)	(6,189)	-	(186,338)
	342	10,843	4,127	544,239
Movements in fair value				
Additions	-	123	5,135	11,555
Found	-	-	-	142
Contributions	-	-	-	11,159
Revaluation	-	28,252	-	115,210
Transfers	-	23	(1,721)	(421)
	-	28,398	3,414	137,645
Movements in accumulated depreciation				
Depreciation charge	(16)	(461)	-	(11,946)
Found	-	-	-	-
Revaluation	-	(10,887)	-	(32,096)
Transfers	-	-	-	-
	(16)	(11,348)	-	(44,042)
At fair value 30 June 2025	537	45,430	7,541	868,222
Accumulated depreciation at 30 June 2025	(211)	(17,537)	-	(230,380)
Carrying amount	326	27,893	7,541	637,842

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

Acquisition

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

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

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

Asset recognition thresholds and depreciation period

	Depreciation Period	Threshold Limit \$'000
Property		
Land		
- Land		-
- Land under roads		-
Land improvements	10 to 100 years	5.0
Buildings	65 to 90 years	5.0
Plant and Equipment		
Plant, machinery and equipment	7 years	2.5
Fixtures, fittings and furniture	7 to 25 years	2.0
Pumps	30 years	5.0
Infrastructure		
Sealed roads		
- road seals	19 years	5.0
- road pavement	25 to 80 years	5.0
Unsealed roads		
- road pavement	15 to 25 years	5.0
Laneways		
- concrete	100 years	5.0
- bitumen	18 years	5.0
Bridges		
- timber	80 years	5.0
- steel and concrete	150 years	5.0
Footpaths and cycle ways		
- concrete	60 years	5.0
- gravel	20 years	5.0
- bitumen	30 years	5.0
- brick	40 years	5.0
Drainage		
- main drains	50 to 100 years	5.0
Culverts and flood ways		
- culverts and flood ways	100 years	5.0

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

	Depreciation Period	Threshold Limit \$'000
Kerb and channel		
- <i>kerb and channel</i>	75 years	5.0
- <i>traffic islands</i>	50 years	5.0
Recreational, leisure and community facilities		
- <i>playground equipment</i>	20 years	2.0
Parks, open space and streetscapes	10 to 100 years	5.0
Aerodromes	10 to 100 years	2.0
Waste Management	10 to 100 years	5.0
Other infrastructure assets	10 to 100 years	5.0

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation

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

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

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

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

Depreciation periods used are listed above and are consistent with prior year unless otherwise stated.

Repairs and maintenance

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

Valuation of land and buildings

The date and type of the current valuation is detailed in the following table.

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation	Type of Valuation
Land	-	-	118,705	06/2025	Index
Specialised Land (Land under roads)	-	-	25,855	06/2025	Full
Buildings			107,971	06/2025	Index
Total	-	-	252,531		

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

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

Land assets were valued by Marcus Hann (AAPI) of LG Valuation Services Pty Ltd as at 31 December 2022. The valuation of land is at fair value being market value based on highest and best use permitted by relevant land planning provisions. The valuation process involved an inspection of each asset to identify and value each property's fair value. Since the date of the independent valuation, the fair value of land has been indexed using land indices provided by the Valuer-General Victoria. An indexation assessment has been performed for 2024/25, which increased the carrying value of land by 1.0%.

Land will be independently revalued during the 2026/27 financial year.

Land under Roads was valued as at 30 June 2025 by a team of in-house professional staff in accordance with the "Englobo Method" of calculation provided in the Department of Planning and Community Development Circular 15/11. The Englobo Method of valuation of land under roads is a calculation based on the area of the unimproved value of all land within the municipality discounted by 90% multiplied by the area of land under roads.

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

Building assets were valued as at 31 December 2022 by LG Valuation Services in accordance with AASB 13 and AASB 116. The valuation of land and buildings is based on the condition of the assets, multiply sqm by the replacement rate taking into consideration the asset effective life and depreciation. Since the date of the independent valuation, the fair value of buildings has been indexed using building cost indexation factors provided by the Valuer-General Victoria. An indexation assessment has been performed for 2024/25, which increased the carrying value of buildings by 4.1%.

Buildings will be independently revalued during the 2026/27 financial year.

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with the following:

The date and type of the current valuation is detailed in the following table. Where an indexed based revaluation was conducted in the current year, this valuation was based on revised unit rates, a full revaluation of these assets will be conducted in line with the schedule set out in Note 8.4.

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation	Type of Valuation
Roads	-	-	320,734	06/2025	Index
Bridges	-	-	29,974	06/2025	Full
Kerb and channel	-	-	85,600	06/2025	Full
Footpaths and cycle ways	-	-	45,291	06/2025	Full
Drainage	-	-	88,514	06/2025	Full
Culverts and Floodways	-	-	16,010	06/2025	Full
Recreational, leisure and community facilities	-	-	11,618	06/2025	Index
Other Infrastructure	-	-	27,893	06/2023	Full / Index
Total	-	-	625,634		

Roads assets were valued as at 30 June 2025 based on an indexation assessment using the Australian Bureau of Statistics Road and Bridge Construction Victoria indices. A full revaluation of the asset class condition and unit rates is expected to take place during the 2025/26 financial year.

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

Bridges assets were valued as at 30 June 2025 on a condition assessment by a team of in-house professional staff. As at 30 June 2025 a unit rate and effective life review was conducted by a team of in-house professional staff.

Kerb and channel assets were valued as at 30 June 2024 based on a condition assessment conducted by Asset Lab Pty Ltd. As at 30 June 2025 a unit rate and effective life review was conducted by a team of in-house professional staff.

Footpaths and cycle ways assets were valued as at 30 June 2025 based on a unit rate and effective life review conducted by a team of in-house professional staff.

Drainage assets were valued as at 30 June 2025 based on a unit rate and effective life review conducted by a team of in-house professional staff.

Culverts and floodways assets were valued as at 30 June 2025 based on a unit rate and effective life review conducted by a team of in-house professional staff.

Recreational, leisure and community facilities assets were valued as at 30 June 2025 based on indexation calculation using the Australian Bureau of Statistics Other Heavy and Civil Engineering Construction Australia index. A full revaluation of the asset class's current replacement cost expected to take place during the 2025/26 financial year.

Other infrastructure assets including Levees, Water Tanks and Fencing were valued as at 30 June 2025 based on a unit rate and effective life review conducted by a team of in-house professional staff. Remaining assets within this asset class that were unable to be valued through a unit rate assessment were valued through an indexation calculation using the Australian Bureau of Statistics Consumer Price Index.

All Other assets valued as at 30 June 2025 are recognised at original cost less accumulated depreciation.

Description of significant unobservable inputs into level 3 valuations.

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2025	2024
	\$'000	\$'000
Specialised land		
Land under roads	25,855	25,825
Total specialised land	25,855	25,825

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

6.2 Investments in associates and joint arrangements

(a) Investments in associates

Goulburn Valley Regional Library Corporation

Background

The Goulburn Valley Regional Library Corporation is an entity which has been established to serve three northern Victorian councils; Moira Shire Council, Greater Shepparton City Council and Strathbogie Shire Council. Each Council has two committee representatives on the Board of Directors plus a community representative.

Each member council contributes financially to the operation of the Corporation based on the ratio of their population base. Contribution payments are considered a 'fee for service' on a commercial basis and are relative to the services the Corporation provides. The amount of financial contributions does not bring with it any additional voting rights or influence on the library activities and therefore greater power or control.

	2025 \$'000	2024 \$'000
Fair value of Council's investment in Goulburn Valley Regional Library Corporation	918	888
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	49	67
Revised deficit for prior year		(23)
Reported surplus for year	30	5
Council's share of accumulated surplus(deficit) at end of year	79	49
Council's share of reserves		
Council's share of reserves at start of year	839	839
Council's share of reserves at end of year	839	839
Movement in carrying value of specific investment		
Carrying value of investment at start of year	888	906
Revised deficit for prior year	-	(23)
Share of surplus for year	30	5
Carrying value of investment at end of year	918	888
Council' share of expenditure commitments		
Operating commitments	61	40
Council share of expenditure commitments	61	40

(b) Joint Arrangement

Creekside Estate Nathalia - Joint Venture

Background

This was a joint venture between Moira Shire Council and Northern Victoria Finances Limited to develop land in Nathalia into a 22 lot residential estate. Moira Shire Council had a 50% share of the joint venture.

All land has been sold. The joint venture wound up operations in October 2023 and profits disbursed.

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

	2025 \$'000	2024 \$'000
Fair value of Council's investment in Creekside Estate Nathalia - Joint Venture	-	-
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	-	-
Reported surplus(deficit)	-	103
Council's share of accumulated surplus(deficit) at end of year	-	103
Movement in carrying value of specific investment		
Carrying value of investment at start of year	-	490
Share of surplus(deficit)	-	103
Settlement of dissolved joint venture	-	(593)
Carrying value of investment at end of year	-	-

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

(c) Community Asset Committees

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as Moira community asset committees, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

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

Note 7 PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Moira Shire Council is the parent entity.

Associates and joint ventures

Interests in associates and joint ventures are detailed in Note 6.2.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Moira Shire Council. The Administrators, Chief Executive Officer and Directors are deemed KMP.

Administrators

Administrator Dr Graeme Emonson PSM (Chair) - 01 July 2024 to 30 June 2025

Administrator Suzanna Sheed AM - 01 July 2024 to 07 February 2025

Administrator Susan Benedyka - 04 April 2025 to 30 June 2025

Executive Officers

Matthew Morgan - Chief Executive Officer - 01 July 2024 to 30 June 2025

Scott Williams - Director Community - 01 July 2024 to 30 June 2025

Bryan Sword - Director Sustainable Development - 01 July 2024 to 30 June 2025

Justin Hanrahan - Acting Director Infrastructure - 01 July 2024 to 04 August 2024

Eva Salib - Acting Director Corporate Performance - 01 July 2024 to 13 October 2024

Andrea Noonan - Acting Executive Manager People and Culture - 01 July 2024 to 28 February 2025

Rachel Gadd - Director Infrastructure - 05 August 2024 to 30 June 2025

Fiona Shanks - Director Corporate Performance - 14 October 2024 to 23 May 2025

	2025 No.	2024 No.
Total Number of Administrators	3	3
Total of Chief Executive Officer and other Key Management Personnel	8	14
Total Number of Key Management Personnel	<u>11</u>	<u>17</u>

(c) Remuneration of Key Management Personnel

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

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

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

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

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

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

	2025	2024
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,794	2,158
Other long-term employee benefits	33	5
Post-employment benefits	200	220
Termination benefits	117	661
Total	2,144	3,044

	2025	2024
	No.	No.
The numbers of key management personnel whose total remuneration (excluding termination benefits) from Council fall within the following bands:		
\$10,000 - \$19,999	-	1
\$30,000 - \$39,999	1	1
\$40,000 - \$49,999	1	1
\$70,000 - \$79,999	1	3
\$80,000 - \$89,999	-	2
\$90,000 - \$99,999	-	1
\$140,000 - \$149,999	2	-
\$150,000 - \$159,999	-	1
\$190,000 - \$199,999	-	1
\$200,000 - \$209,999	-	1
\$210,000 - \$219,999	1	2
\$220,000 - \$229,999	-	1
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	1	-
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	1	-
\$320,000 - \$329,999	-	1
\$340,000 - \$349,999	1	-
\$350,000 - \$359,999	1	-
Total	11	17

(d) Remuneration of other senior staff

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

	2025	2024
	\$'000	\$'000
Total remuneration of other staff was as follows:		
Short-term employee benefits	1,281	462
Other Long-term employee benefits	32	24
Post-employment benefits	142	48
Termination benefits	21	-
Total	1,476	534

	2025	2024
	No.	No.
The number of other senior staff are shown below in their relevant income bands:		
\$170,000 - \$179,999	3	2
\$180,000 - \$189,999	2	1
\$190,000 - \$199,999	3	-
Total	8	3

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

	2025	2024
	\$'000	\$'000
7.2 Related party disclosure		
(a) Transactions with related parties		
During the period Council entered into the following transactions with related parties:		
(i) Employee expenses for close family members of key management personnel	-	44
(ii) Purchase of materials and services from associates of key management personnel	43	257
(iii) Contribution - Goulburn Valley Regional Library Corporation	860	836

(i) All close family members of key management personnel are employed through an arm's length process. They are paid in accordance with the award for the job they perform.

(ii) Council purchased the following material and services from associates of key management personnel. All purchases were at arm's length and were in the normal course of Council operations:

(1) Legal services - \$42,589

As at 30 June 2025 there was \$6,584 owed by Council to this entity.

(b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

(i) Employee expenses for close family members of key management personnel	-	1
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(c) Loans to / from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

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

Note 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Council was impacted by the October 2022 Flood Event, under the Disaster Recovery Funding Arrangements 2018, Council has had 10 claims totalling \$4.37 million approved for works to repair damage to its road network caused by the event. These repairs are to be completed by 30 June 2026.

Non-Monetary asset contributions

Contributed non-current assets from development activities are expected to be received in 2025/26 in respect of property subdivisions under development. As the volume and type of assets to be contributed are unknown, it is not practicable for Council to disclose an estimate of the assets expected to be received.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - a. it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - b. the amount of the obligation cannot be measured with sufficient reliability.

Bank guarantees

Council has two open-ended bank guarantees totalling \$697,500 for landfill and quarry rehabilitation performance obligations.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Liability Mutual Insurance

Council was a participant of the MAV Liability Mutual Insurance (LMI) Scheme, concluding on 30 June 2022. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

Contaminated Waste

Council has become aware of a contaminated waste pile at its Numurkah depot site, which has been discovered to contain asbestos. Based on preliminary findings, it is likely that remediation will be required and may result in a material cost.

Due to the early stage of investigation and the absence of a detailed remediation plan, Council is currently unable to reliably estimate the cost of clean-up. This matter will be reassessed as further information becomes available in order for a provision for the clean-up to be recognised.

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

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and TCV borrowings. Details of material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements.

Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council mitigates this risk by investing in fixed term deposit facilities that are rated within the credit rating thresholds as noted in Council's Treasury Management Policy. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020* and Council's Treasury Management Policy. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period. Council adopted a new Treasury Management Policy on 25 September 2024, which replaced the previous Cash Investment Policy. The Treasury Management Policy ensures Council is managing its financial risk for both borrowings and investment activities, including setting new parameters under which investments will be made with financial institutions.

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- targets to maintain a minimum and average level of cash and cash equivalents;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +0.9% and -1.1% in market interest rates (AUD) from year-end rates of 3.85%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities. Interest income would be impacted as would borrowing costs, as funds are drawn down. It is not expected this will have a material impact on the results of Council's operations.

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

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

Council has considered the amendments to *AASB 13 Fair Value Measurement* that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have impacted the current replacement cost of Council Kerb and Channel assets, which has increased by \$22.34 million due to the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets.

The AASB 13 amendments have not resulted in any other material impacts to Council's financial statements.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, office furniture, land improvements and aerodrome assets are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For plant and equipment, office furniture, land improvements and aerodrome assets carrying amount is considered to approximate fair value given short useful lives. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from three to five years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

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

Asset class	Revaluation frequency
Land	4 years
Land under roads	4 years
Buildings	4 years
Bridges	4 years
Culverts and Floodways	4 years
Drainage	4 years
Footpaths and cycleways	4 years
Kerb and Channel	4 years
Parks, open space and streetscapes	4 years
Recreational, leisure and community facilities	4 years
Roads	3 years
Other infrastructure assets	4 years

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

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

Note 9 OTHER MATTERS

9.1 Reserves

(a) Asset revaluation reserves

2025

Property

	Balance at beginning of reporting period \$'000	Increase / (decrease)* \$'000	Balance at end of reporting period \$'000
Land	71,714	1,173	72,887
Land under roads	19,811	2	19,813
Land Improvements	13,731	-	13,731
Buildings	79,032	4,903	83,935
	184,288	6,078	190,366

Infrastructure

Roads	256,068	9,194	265,262
Bridges	25,506	(3,669)	21,837
Kerb and channel	10,207	37,194	47,401
Footpaths and cycle ways	37,244	4,178	41,422
Drainage	37,808	15,275	53,083
Culverts and floodways	15,800	3,513	19,313
Recreational, leisure and community facilities	1,799	64	1,863
Other infrastructure	2,215	17,365	19,580
	386,647	83,114	469,761

Total asset revaluation reserves

	570,935	89,192	660,127
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2024

Property

Land	71,714	-	71,714
Land under roads	16,750	3,061	19,811
Land Improvements	13,731	-	13,731
Buildings	74,195	4,837	79,032
	176,390	7,898	184,288

Infrastructure

Roads	243,435	12,633	256,068
Bridges	24,556	950	25,506
Kerb and channel	29,789	(19,582)	10,207
Footpaths and cycle ways	33,943	3,301	37,244
Drainage	31,052	6,756	37,808
Culverts and floodways	15,819	(19)	15,800
Recreational, leisure and community facilities	1,747	52	1,799
Other infrastructure	2,215	-	2,215
	382,556	4,091	386,647

Total asset revaluation reserves

	558,946	11,989	570,935
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* Increase/(decrease) includes disposal of written-off infrastructure assets where a sufficient balance is maintained in the Asset Revaluation Reserve.

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

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

(b) Other reserves

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
2025				
Recreational open space reserve	2,047	165	-	2,212
Car parking reserve	140	-	-	140
Net gain native vegetation reserve	143	-	-	143
Botts Road - MV Highway intersection reserve	276	-	-	276
Yarrawonga Wetlands drainage reserve	100	-	-	100
Yarrawonga Five Ways intersection reserve	46	-	(46)	-
Capital works carried forward reserve	10,321	-	(5,683)	4,638
Total Other reserves	13,073	165	(5,729)	7,509
2024				
Recreational open space reserve	1,210	837	-	2,047
Car parking reserve	140	-	-	140
Net gain native vegetation reserve	143	-	-	143
Botts Road - MV Highway intersection reserve	276	-	-	276
Yarrawonga Wetlands drainage reserve	100	-	-	100
Yarrawonga Five Ways intersection reserve	46	-	-	46
Capital works carried forward reserve	7,237	3,084	-	10,321
Total Other reserves	9,152	3,921	-	13,073

Recreational open space reserve has been established in accordance with the Sub-division Act 1988 and is used to develop strategically located parks and reserves for the benefit of the residents in the municipality.

Car parking reserve has been established under the Planning and Environment Act 1987 and is used to provide adequate car parking spaces within the municipality.

Net gain native vegetation reserve has been established under the Planning and Environment Act 1987 and is used to fulfil Council's obligation in regard to planting of native vegetation.

Botts Road - MV Highway intersection reserve has been established to allocate funds provided by developers to improving the intersection of Botts Road and the Murray Valley Highway in Yarrawonga.

Yarrawonga Wetlands drainage reserve has been established to allocate funds provided by developers to improving the drainage in the Yarrawonga wetlands.

Yarrawonga Five Ways intersection reserve has been established to allocate funds provided by developers to improving the five ways intersection of Woods, South, Cahills and Old Wilby Roads and Gilmore Street Yarrawonga.

Capital works carried forward reserve represents Council funds allocated for capital works not completed as at the end of the financial year, this excludes income from capital grants, contributions or loans attributable to the capital works project.

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

	2025	2024
	\$'000	\$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus / (deficit) for the year	25,604	(4,847)
<i>Non-cash adjustments:</i>		
Depreciation/ amortisation	16,530	16,467
Profit on disposal of property, infrastructure, plant and equipment	(161)	(566)
Contributions - Non-monetary assets	(11,187)	(5,445)
Share of net profit of investments in associates	(30)	(85)
Prior year capital works expensed	79	1,437
Fair value adjustment of intangible asset	30	(211)
Net value of previously unrecognised assets	(147)	(2,110)
Fair value adjustment of Landfill Provisions	85	54
Finance costs - Leases	69	98
Bad debts written off	-	50
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,617)	(850)
(Increase)/decrease in prepayments	(254)	159
(Increase)/decrease in contract assets	(1,042)	(975)
(Increase)/decrease in accrued income	38	(311)
(Increase)/decrease in inventories	(247)	(73)
Increase/(decrease) in trade and other payables	2,890	1,207
Increase/(decrease) in other liabilities	106	1,122
Increase/(decrease) in contract and other liabilities	(383)	(2,206)
Increase/(decrease) in provisions	(7)	410
Net cash provided by operating activities	30,356	3,325

9.3 Superannuation

Moira Shire Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

Defined Benefit

Moira Shire Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Moira Shire Council cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

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

Employer contributions

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Moira Shire Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

Superannuation contributions

Contributions by Moira Shire Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of Scheme	Rate	2025 \$'000	2024 \$'000
Vision super	Accumulation	11.5% (2024: 11.0%)	1,175	1,241
All other funds	Accumulation	11.5% (2023: 11.0%)	1,269	1,112

There were \$Nil contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

Note 10 Change in Accounting Policy

There have been no changes to accounting policies in the 2024-25 year.



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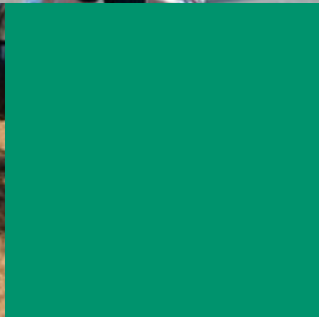
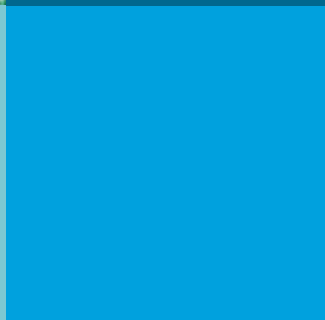
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