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LEAVE OF ABSENCE/APOLOGIES

At the time of preparation of the business paper no apologies have been received.

ATTENDANCE OF COUNCILLORS BY AUDIO-VISUAL LINK

Councils Code of Meeting Practice permits Councillors to attend and participate in meetings of the council with the approval of the council or relevant committee.

Clauses 5.19 - 5.30 of the Code of Meeting Practice provides the parameters for eligibility and requirements for remote attendance.

WEBCASTING OF COUNCIL MEETINGS

Attendees of this meeting are reminded that:

- a) The meeting is being recorded and made publicly available on Council's website, and
- b) Persons attending the meeting should refrain from making any defamatory statements.

STATEMENT OF ETHICAL OBLIGATIONS

Councillors are reminded of the oath or affirmation of office they have taken under section 233A of the Act.

The governing body of a county council is responsible for managing the affairs of the county council. Each Councillor as a member of the governing body has a responsibility to make considered and well-informed decisions to ensure that the exercise of the functions of Goldenfields Water are performed to benefit the whole of the area of operations of Goldenfields Water.

In addition Councillors are reminded of their obligations under council's code of conduct to disclose and appropriately manage conflicts of interest.

ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

PRESENTATIONS

No presentations are scheduled for this meeting.

DECLARATION OF PECUNIARY INTERESTS

Declaration of Interest

Councillors and senior staff are reminded of their obligation to declare their pecuniary interest in any matters listed before them.

Councillors may declare an interest at the commencement of the meeting, or alternatively at any time during the meeting should any issue progress or arise that would warrant a declaration.

Councillors must state their reasons in declaring any type of interest.

DECLARATION OF NON PECUNIARY INTERESTS

Declaration of non Pecuniary Interest

Councillors and senior staff are reminded of their obligation to declare their interest in any matters listed before them.

In considering your interest you are reminded to include non-pecuniary and conflicts of interest as well as any other interest you perceive or may be perceived of you.

Councillors may declare an interest at the commencement of the meeting, or alternatively at any time during the meeting should any issue progress or arise that would warrant a declaration.

Councillors must state their reasons in declaring any type of interest.

CONFIRMATION OF MINUTES

It is recommended that the minutes of the meetings held on the 27 June 2024 and 14 August 2024 having been circulated to members be confirmed as a true and accurate record.

BUSINESS ARISING FROM MINUTES

At the time of preparation of the business paper no business was arising from minutes.

CORRESPONDENCE

At the time of preparation of the business paper no relevant correspondence had been received for inclusion.

MATTERS OF URGENCY

In accordance with clause 9.3 of Councils Code of Meeting Practice, business may be transacted at a meeting without due notice only if:

- a) A motion is passed to have the business transacted at the meeting, and
- b) The business to be considered is ruled by the chairperson to be of great urgency on the grounds that it requires a decision by the council before the next scheduled ordinary meeting of the council.

NOTICES OF MOTION/RESCISSION MOTIONS

At the time of preparation of the Business Paper no Notices of Motion or Rescission Motions have been received.

CHAIRPERSONS MINUTE

At the time of preparation of the Business Paper the Chairperson had not issued a report for publication.

PUBLIC PARTICIPATION - CONFIDENTIAL SESSION

In accordance with the Local Government Act 1993 and the Local Government (General) Regulations 2021, in the opinion of the General Manager the following business is of a kind as referred to in section 10A(2) of the Act and should be dealt with in part of the meeting closed to the media and public.

It is recommended that Council move into CONFIDENTIAL SESSION.

WATER BILLING, CONCEALED LEAKS & DEBT RECOVERY

*This report is **CONFIDENTIAL** in accordance with Section 10A(2) (d)(i) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to the following:*

- d) Commercial information of a confidential matter that would, if disclosed:
 - (i) prejudice the commercial position of the person who supplied it.**

GENERAL MANAGERS PERFORMANCE REVIEW

*This report is **CONFIDENTIAL** in accordance with Section 10A(2)(a) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to the following:*

- a) Personnel matters concerning particular individuals (other than councillors),*

EXITING CONFIDENTIAL

There being no further confidential items it is recommended that Council revert back to Open Session and that the resolutions made in Confidential Session be made public.

The General Manager is to read out any resolutions made in Confidential Session.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

COUNCIL CASH AND INVESTMENTS

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the report detailing Council Cash and Investments at 30 June 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

09 Financially Sustainable

BACKGROUND

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2005.

REPORT

Council's cash and investment portfolio increased by \$2,833,843.97 from \$28,465,936.69 at 31 May 2024 to \$31,299,780.66 at 30 June 2024.

Cash and Investment Portfolio

Type	LT Rating	ST Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Percentage of Portfolio	Principal
TD	BBB-	A-3	Judo Bank	Annually	24/01/2023	25/07/2024	548	4.45%	3%	\$1,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	16/08/2024	539	4.95%	6%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	2/08/2023	4/09/2024	399	5.45%	6%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	15/03/2023	19/09/2024	554	4.80%	3%	\$1,000,000
TD	AA-	A-1+	NAB	At maturity	25/06/2024	24/09/2024	91	5.03%	10%	\$3,000,000
TD	A+	A-1	Macquarie Bank	At maturity	3/04/2024	2/10/2024	182	4.68%	5%	\$1,500,000
TD	BBB	A-2	Credit Union Australia	At maturity	17/04/2024	16/10/2024	182	5.13%	3%	\$1,000,000
TD	BBB-	A-3	Judo Bank	At maturity	9/05/2024	7/11/2024	182	5.20%	3%	\$1,000,000
TD	BBB	A-2	Defence Bank	Annually	1/12/2023	29/11/2024	364	5.50%	13%	\$4,000,000
TD	NR	NR	NT Treasury Corp	Annually	28/09/2020	15/12/2024	1539	1.10%	3%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	12/01/2023	13/01/2025	732	4.55%	6%	\$2,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	24/02/2025	731	4.93%	3%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	1/09/2023	4/03/2025	550	5.05%	6%	\$2,000,000
TD	BBB	A-2	Police Financial Svcs	Annually	1/03/2023	13/03/2025	743	5.15%	3%	\$1,000,000
TD	BBB	A-2	Defence Bank	Annually	8/03/2023	27/03/2025	750	4.90%	3%	\$1,000,000
TD	NR	NR	Summerland CU	Annually	22/03/2023	8/05/2025	778	4.80%	3%	\$1,000,000
CASH	AA-	A-1+	Commonwealth Bank	At Call Account		1/07/2024	1	4.20%	12%	\$3,840,364.43
CASH	AA-	A-1+	Commonwealth Bank	Cash Account		1/07/2024	1	1.00%	6%	\$1,959,416.23
TOTAL:										\$31,299,781

Reports to the Goldenfields Water Council meeting to be held on 5 September 2024

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Portfolio Performance

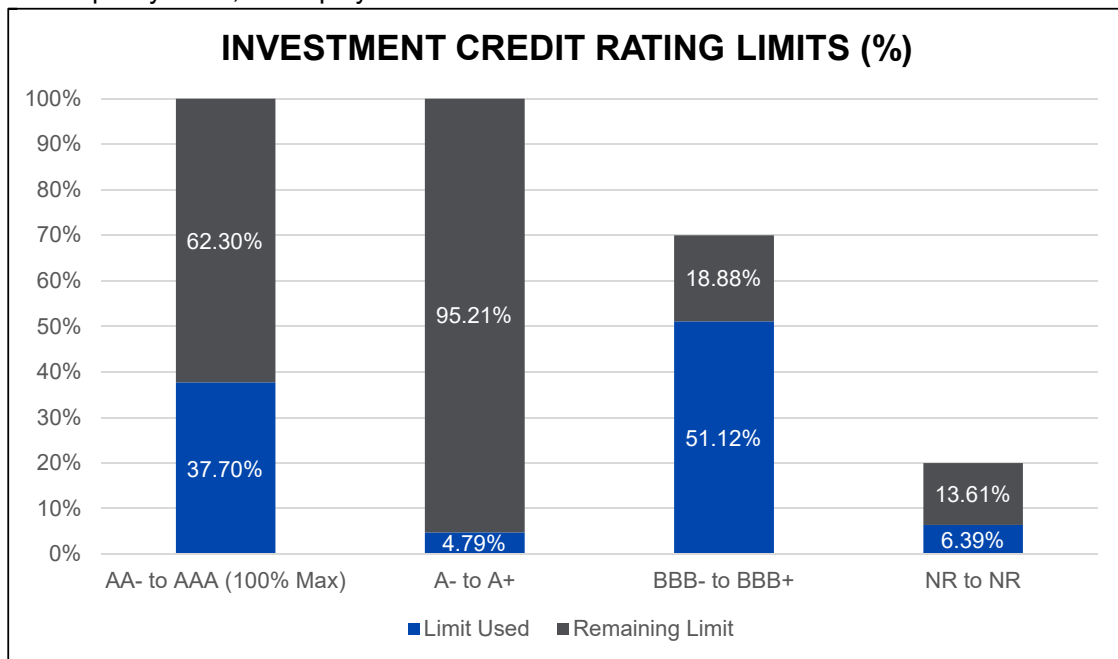
Goldenfields Water County Council’s investment portfolio weighted average interest for June 2024 was 4.72%. Performance indicators for comparison are:

- BBSW 4.366% RBA Cash Rate 4.35% AusBond Bank Bill 4.366%

Interest received in the period totalled \$54,800, with \$1,095,331.80 received for the year to date.

Credit Quality Compliance

Council’s investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.

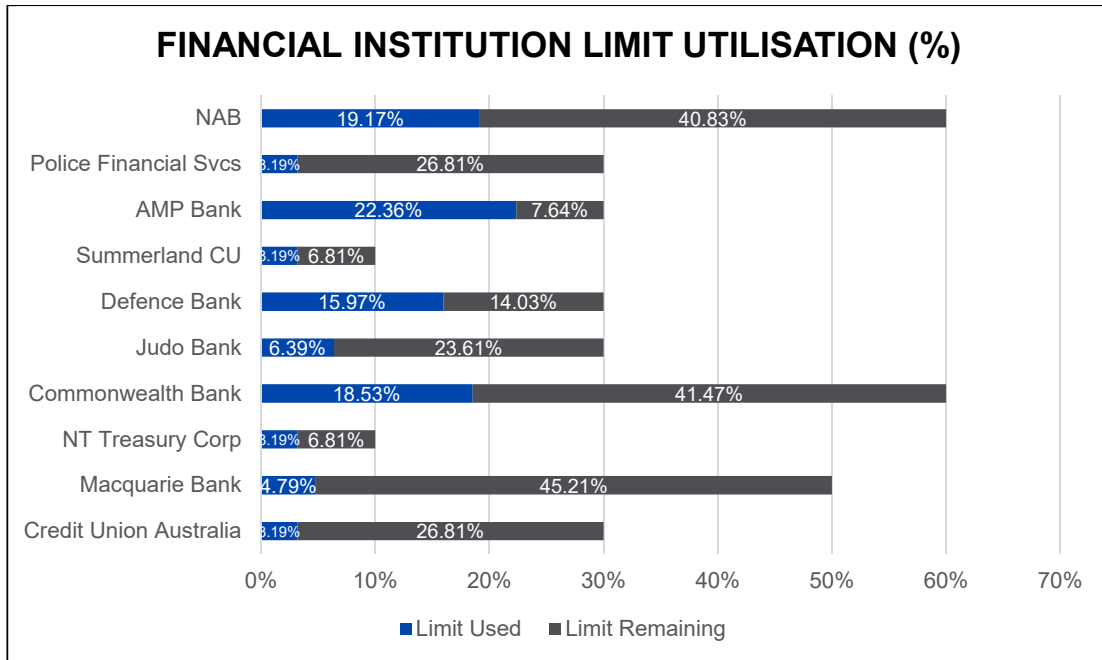


GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Financial Institution Compliance

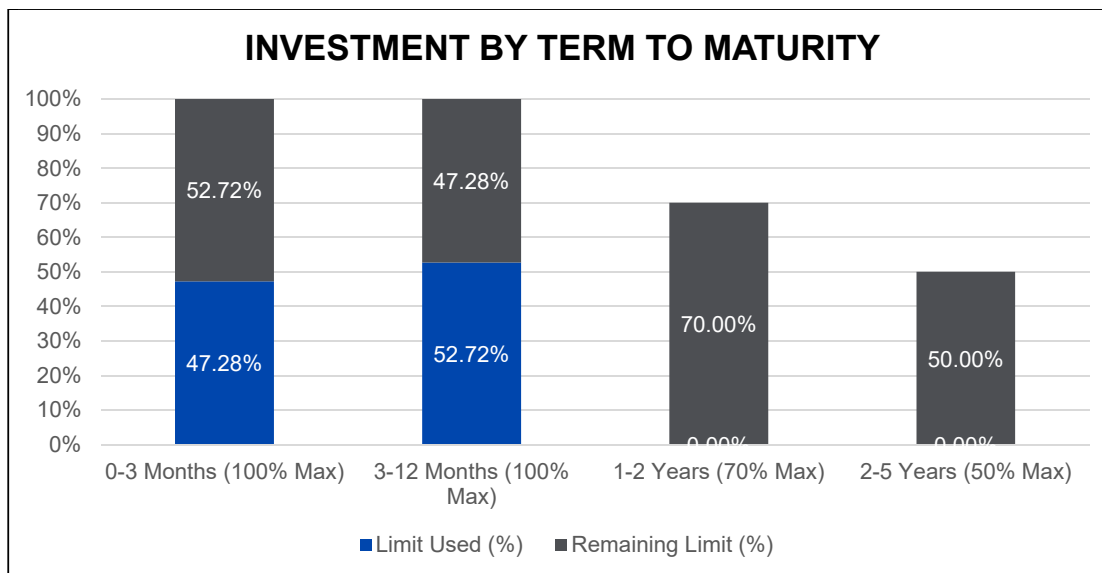
As at the end of June, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.

Overall, the portfolio is diversified across a variety of credit ratings, including some exposure to unrated authorised deposit-taking institutions (ADIs).



Term to Maturity

Council’s investment portfolio maturities shown graphically below were also compliant with policy requirements.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Application of Investment Funds

The table below details the allocation of cash balances in terms of restricted funds, noting restrictions are all internal rather than external.

Restricted Funds:	
Employee Leave Entitlements	\$2,551,897
Plant & Vehicle Replacement	\$1,462,793
Infrastructure Replacement	\$1,349,640
Section 64 Developer Contribution Reserve	\$5,000,000
Unrestricted Funds	\$20,935,451
TOTAL	\$31,299,781

Declaration

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the *Local Government Act 1993*, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy PP004.

Signed

Melody Carr

Corporate Services Manager

FINANCIAL IMPACT STATEMENT

Council's cash and investment portfolio increased by \$2,833,843.97 from \$28,465,936.69 at 31 May 2024 to \$31,299,780.66 at 30 June 2024.

ATTACHMENTS: Nil

TABLED ITEMS: Nil.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

COUNCIL CASH AND INVESTMENTS

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the report detailing Council Cash and Investments at 31 July 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

09 Financially Sustainable

BACKGROUND

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2005.

REPORT

Council's cash and investment portfolio increased by \$762,017.80 from \$31,299,780.66 at 30 June 2024 to \$32,061,798.46 at 31 July 2024.

Cash and Investment Portfolio

Type	LT Rating	ST Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Percentage of Portfolio	Principal
TD	AA-	A-1+	NAB	Annually	24/02/2023	16/08/2024	539	4.95%	6%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	2/08/2023	4/09/2024	399	5.45%	6%	\$2,000,000
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TD	AA-	A-1+	NAB	At maturity	25/06/2024	24/09/2024	91	5.03%	9%	\$3,000,000
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TD	BBB	A-2	AMP Bank	Annually	12/01/2023	13/01/2025	732	4.55%	6%	\$2,000,000
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TD	BBB	A-2	Defence Bank Summerland	Annually	8/03/2023	27/03/2025	750	4.90%	3%	\$1,000,000
TD	NR	NR	CU	Annually	22/03/2023	8/05/2025	778	4.80%	3%	\$1,000,000
CASH	AA-	A-1+	Commonwealth Bank	At Call Account		1/08/2024	1	4.20%	17%	\$5,553,851.72
CASH	AA-	A-1+	Commonwealth Bank	Cash Account		1/08/2024	1	0.01%	3%	\$1,007,946.74
TOTAL:										\$32,061,798

Reports to the Goldenfields Water Council meeting to be held on 5 September 2024

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Portfolio Performance

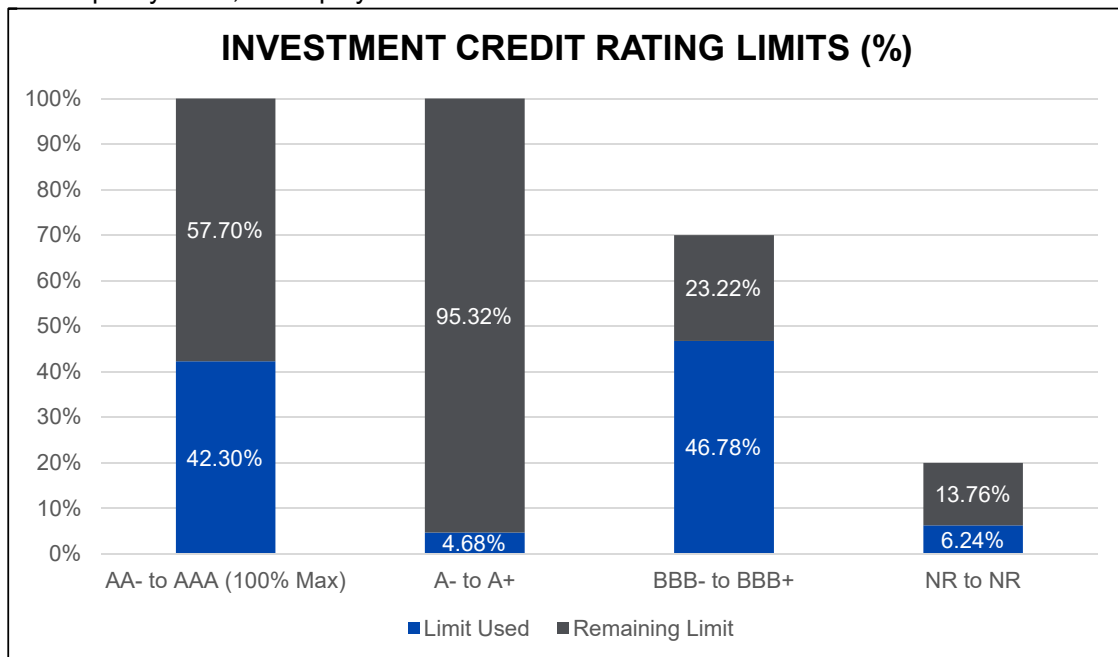
Goldenfields Water County Council’s investment portfolio weighted average interest for July 2024 was 4.58%. Performance indicators for comparison are:

- BBSW 4.4899% RBA Cash Rate 4.35% AusBond Bank Bill 4.399%

Interest received in the period totalled \$22,310.96.

Credit Quality Compliance

Council’s investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.

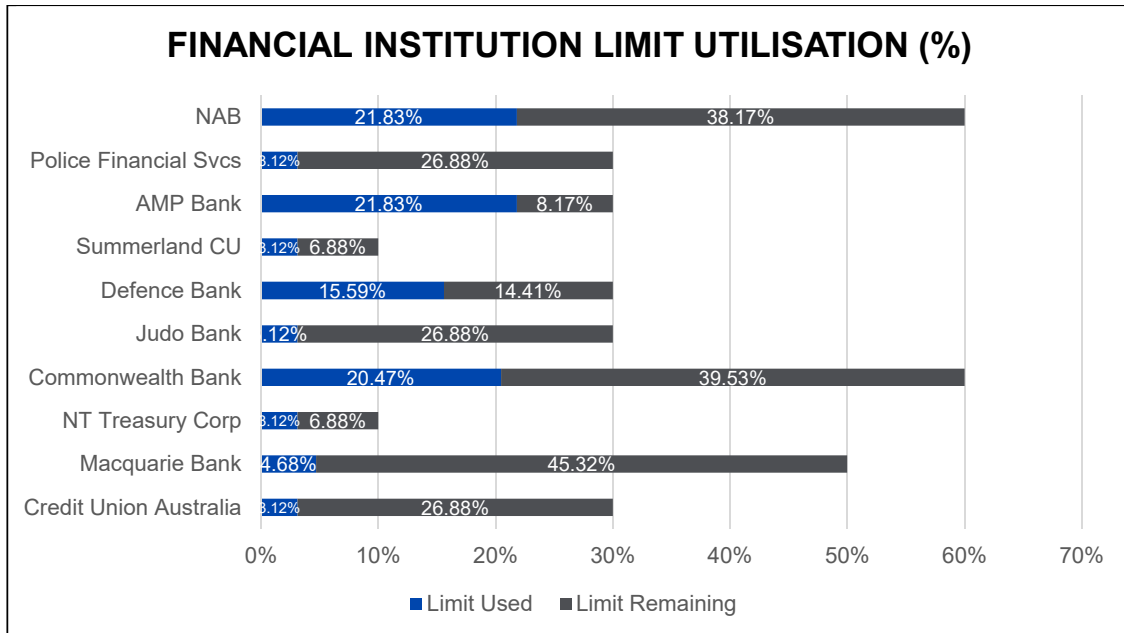


GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Financial Institution Compliance

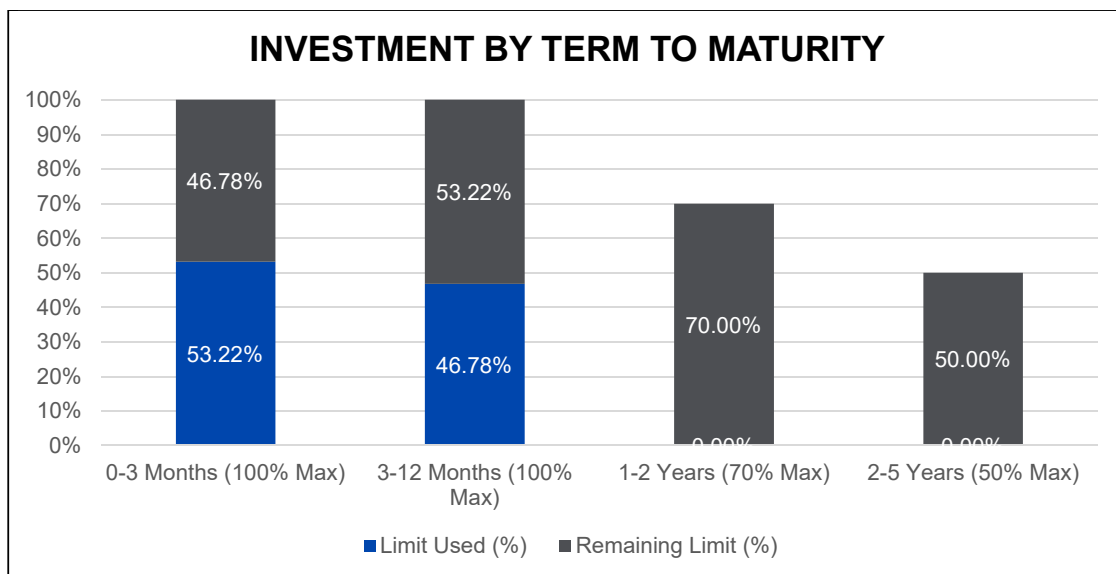
As at the end of July, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.

Overall, the portfolio is diversified across a variety of credit ratings, including some exposure to unrated authorised deposit-taking institutions (ADIs).



Term to Maturity

Council’s investment portfolio maturities shown graphically below were also compliant with policy requirements.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Application of Investment Funds

The table below details the allocation of cash balances in terms of restricted funds, noting restrictions are all internal rather than external.

Restricted Funds:	
Employee Leave Entitlements	\$2,551,897
Plant & Vehicle Replacement	\$1,462,793
Infrastructure Replacement	\$1,349,640
Section 64 Developer Contribution Reserve	\$5,000,000
Unrestricted Funds	\$21,697,468
TOTAL	\$32,061,798

Declaration

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the *Local Government Act 1993*, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy PP004.

Signed

Melody Carr

Corporate Services Manager

FINANCIAL IMPACT STATEMENT

Council's cash and investment portfolio increased by \$762,017.80 from \$31,299,780.66 at 30 June 2024 to \$32,061,798.46 at 31 July 2024.

ATTACHMENTS: Nil

TABLED ITEMS: Nil.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

PROGRESS REPORT – CAPITAL WORKS EXPENDITURE

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Capital Works Progress Report as at 30 June 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Capital Works represents an important part of Council’s activities and expenditure. This report details expenditure and progress for the year to date on programmed and emergent capital works.

REPORT

The Capital Works financial report provides a “snapshot” of Council’s Capital Works Program on 30 June 2024. Capital Works expenditure is reviewed on a weekly basis and discussed with relevant managers and by the Management team.

The Capital Works Report **Attachment A** includes the budget variations previously approved throughout the quarterly budget review process.

A detailed report on Council’s Major Projects over multiple years is included in this report as **Attachment B** for your information.

A commentary report on Council’s Major Projects with the expected completion dates for the current financial year is included in **Attachment C** for your information.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council’s financial position.

ATTACHMENTS:

ATTACHMENT A: Capital Works Progress Report as at June 2024.

ATTACHMENT B: Commentary on Major Capital Works on projects over multiple years as at 30 June 2024

ATTACHMENT C: Commentary on Major Capital Works commentary – current year

TABLED ITEMS: Nil.

PUBLIC - Goldenfields Water County Council Agenda - 05 September 2024 - MATTERS TO BE SUBMITTED TO OPEN COUNCIL

ATTACHMENT A											
Goldenfields Water County Council											
CAPITAL WORKS PROGRESS											
AS AT 30 JUNE 2024	Original Budget	2022-23 Carryovers	QBR Sep 2023	QBR Dec 2023	QBR Mar 2024	Revised Budget 2023/24	Actual YTD 30 June 2024	Commitment	Actual YTD & Commitment	Variance YTD Act v Rev Budget	% Actual to Rev Budget
CAPITAL INCOME											
Asset Sales	(616,500)	0	0	187,000	0	(429,500)	(796,030)	0	(796,030)	(366,530)	185%
Capital Contributions	(1,090,800)	0	0	(7,350,000)	0	(8,440,800)	(11,198,272)	0	(11,807,711)	(2,757,472)	140%
TOTAL CAPITAL INCOME	(1,707,300)	0	0	(7,163,000)	0	(8,870,300)	(11,994,301)	0	(12,603,741)	(3,124,001)	142%
CAPITAL EXPENDITURE											
Plant & Equipment	1,838,000	359,050	0	(1,003,050)	0	1,194,000	1,696,225	0	1,696,225	(502,225)	142%
Land & Buildings	1,550,000	49,780	0	(1,309,780)	0	340,000	151,198	70,688	221,886	188,802	44%
Information Technology	80,000	0	0	0	0	80,000	5,001	0	5,001	74,999	6%
Comms Network	0	868,210	0	0	(818,000)	50,210	207,114	50,370	257,484	(156,904)	412%
Mains - Reticulation	1,000,000	0	0	0	0	1,000,000	1,105,074	14,009	1,119,083	(105,074)	111%
Mains - Trunk	1,400,000	463,000	0	(1,363,000)	0	500,000	196,454	62,804	259,258	303,546	39%
Mains - Rural	400,000	0	0	(350,000)	0	50,000	25,142	0	25,142	24,858	50%
Water Network - Wyalong Pipelines	1,500,000	10,000	0	20,000	0	1,530,000	1,514,450	0	1,514,450	15,550	99%
Water Network - Thanowring Road	2,000,000	0	0	0	0	2,000,000	2,099,307	94,958	2,194,265	(99,307)	105%
Mains - Developer Paid	40,000	0	0	0	0	40,000	17,848	1,091	18,939	22,152	45%
Water Network - Connections Renewal	1,000,000	0	0	(500,000)	(400,000)	100,000	116,710	1,800	118,510	(16,710)	117%
Water Network - Pipeline PVR Renewals	50,000	0	0	0	0	50,000	56,531	10,172	66,702	(6,531)	113%
Water Network - Backflow	0	0	0	0	0	0	269	0	269	(269)	0%
Pump Stations & Bores - Mechanical	800,000	90,250	0	(500,000)	0	390,250	387,168	15,228	402,396	3,082	99%
Pump Stations & Bores - Electrical	200,000	146,770	0	0	0	346,770	92,116	158,565	250,681	254,654	27%
Pump Stations & Bores - Engineering	650,000	0	0	0	0	650,000	251,050	68,463	319,513	398,950	39%
Pump Stations & Bores - West Wyalong PS	400,000	78,620	0	0	0	478,620	431,488	(51)	431,437	47,132	90%
Pump Stations & Bores - Oura PS Renewal	1,500,000	0	1,700,000	(1,200,000)	0	2,000,000	332,039	1,888,897	2,220,936	1,667,961	17%
Pump Stations & Bores - Jugiong CWPS1 HV	1,500,000	0	500,000	0	0	2,000,000	2,405,253	691,589	3,096,842	(405,253)	120%
Pump Stations & Bores - Oura PS HV	0	0	0	130,000	0	130,000	100,858	0	100,858	29,142	78%
Pump Stations & Bores - Pump Stations Valve Renewals	0	0	0	0	0	0	8,101	0	8,101	(8,101)	0%
Pump Stations & Bores - Gantry Crane Renewals	75,000	0	0	0	0	75,000	111,028	0	111,028	(36,028)	0%
Reservoirs	6,380,000	617,220	0	(2,080,000)	3,401,000	8,318,220	7,318,507	5,579,602	12,898,109	999,713	88%
Treatment Plants	80,000	137,450	0	0	0	217,450	59,773	0	59,773	157,677	27%
Emergency Works	200,000	0	0	0	0	200,000	0	0	0	200,000	0%
TOTAL CAPITAL EXPENDITURE	22,643,000	2,820,350	2,200,000	-\$8,155,830	\$2,183,000	21,740,520	18,688,706	8,708,184	27,396,890	3,051,814	86%

Goldenfields Water County Council Capital Expenditure Report														
ATTACHMENT A														
Work Order/Resource Description	W.O./GL	Original Budget 23-24	2022-23 Carryovers	QBR Sep 2023	QBR Dec 2023	QBR Mar 2024	QBR summary	Revised Budget 2023/24	Actual YTD 30-06-24	Committed YTD	Actual & Committed YTD	Variance - Rev Budget vs Actual	% Variance Revised Bud v Actual	% Variance Original Bud v Actual
CAPITAL INCOME														
Asset Sales														
Sale of Plant	3100	-\$616,500			\$187,000	\$0	\$187,000	-\$429,500	-\$796,030	\$0	-\$796,030	-\$366,530		
Asset Sales		-\$616,500	\$0	\$0	\$187,000	\$0	\$187,000	-\$429,500	-\$796,030	\$0	-\$796,030	-\$366,530	185%	129%
Capital Contributions														
Developer Contributions - Augmentation	3200.200.153					\$0		\$0	-\$93,469	\$0	-\$240,111	-\$93,469		
West Wyalong Capital Grant	1100.200.270				-\$2,250,000	\$0	-\$2,250,000	-\$2,250,000	-\$4,447,861		-\$4,447,861	-\$2,197,861		
Developer Contributions - S64	1100.200.280				-\$5,100,000	\$0	-\$5,100,000	-\$5,100,000	-\$5,441,270		-\$5,438,470	-\$341,270		
Developer Contributions - S64	3200.200.280	-\$1,090,800				\$0		-\$1,090,800	-\$1,215,672	\$0	-\$1,681,269	-\$124,872		
Capital Contributions	Total	-\$1,090,800	\$0	\$0	-\$7,350,000	\$0	-\$7,350,000	-\$8,440,800	-\$11,198,272	\$0	-\$11,807,711	-\$2,757,472	133%	1027%
TOTAL CAPITAL INCOME		-\$1,707,300	\$0	\$0	-\$7,163,000	\$0	-\$7,163,000	-\$8,870,300	-\$11,994,301	\$0	-\$12,603,741	-\$3,124,001	135%	703%
CAPITAL EXPENDITURE														
Plant & Equipment														
Water Quality Instrumentation Renewal	1720	-				-		-	61,692	-	61,692	-\$61,692		
Plant & Equipment Purchases	3101	\$1,838,000	\$359,050		-\$1,003,050	\$0	-\$1,003,050	\$1,194,000	\$1,634,533	\$0	\$1,634,533	-\$440,533		
Plant & Equipment	Total	\$1,838,000	\$359,050	\$0	-\$1,003,050	\$0	-\$1,003,050	\$1,194,000	\$1,696,225	\$0	\$1,696,225	-\$502,225	142%	92%
Land & Buildings														
Capital - Administration Building	1717	\$50,000					\$0	\$50,000	\$21,131	\$5,100	\$26,231	\$28,869		
New Temora Depot Building	3176	\$1,500,000	\$49,780		-\$1,439,780		-\$1,439,780	\$160,000	\$117,717	\$65,588	\$183,305	\$42,283		
Concrete Storage Pad Temora Depot	3262	-			\$50,000		\$50,000	\$50,000	\$12,350	-	\$12,350	\$37,650		
Rosehill Pipeline - Easements	1234				\$80,000		\$80,000	\$80,000	\$0	\$0	\$0	\$80,000		
Land & Buildings	Total	\$1,550,000	\$49,780	\$0	-\$1,309,780	\$0	-\$1,309,780	\$340,000	\$151,198	\$70,688	\$221,886	\$188,802	44%	10%
Information Technology														
Capital - IT Equipment	3112	\$80,000					\$0	\$80,000	\$5,001	\$0	\$5,001	\$74,999		
Information Technology	Total	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000	\$5,001	\$0	\$5,001	\$74,999	6%	6%
Comms Network														
Communications Network - Huts	3136						\$0	\$0	\$1	\$0	\$1	-\$1		
Microwave link sites for Scada	3109		\$868,210			-\$818,000	-\$818,000	\$50,210	\$207,113	\$50,370	\$257,483	-\$156,903		
Comms Network	Total	\$0	\$868,210	\$0	\$0	-\$818,000	-\$818,000	\$50,210	\$207,114	\$50,370	\$257,484	-\$156,904	412%	0%

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Water Network - Reticulation Renewals														
Reticulation Renewals - GWCC Wide - Budget	3123	\$500,000			-\$150,000		-\$150,000	\$350,000	\$0	\$0	\$0	\$350,000		
Marrar Urban Renewal - Replacement of old sections of pipeline within Marrar township and trunk main downstream of PRV	3259				\$120,000		\$120,000	\$120,000	\$113,003	\$0	\$113,003	\$6,997		
Stinson Street Coolamon Replacement	3269				\$30,000		\$30,000	\$30,000	\$24,316	\$0	\$24,316	\$5,684		
Coolamon town Retic - Replacement of old pipeline	3272	\$500,000					\$0	\$500,000	\$435,426	\$2,273	\$437,699	\$64,574		
Bland Historical Society Mains Extension	3279						\$0	\$0	\$4,137	\$0	\$4,137	-\$4,137		
Barellan Retic Renewals	3282						\$0	\$0	\$363,147	\$259	\$363,406	-\$363,147		
Barellan Retic Renewals	3283						\$0	\$0	\$1,247	\$0	\$1,247	-\$1,247		
Temora - Little Crowley Street Pipeline Replacement	3287						\$0	\$0	\$28,785	\$2,273	\$31,058	-\$28,785		
Hoskins Street Pipeline Replacement - Polaris to Kitchener	3284						\$0	\$0	\$130,940	\$9,205	\$140,145	-\$130,940		
Milvale Road Pipe Extension Dead End Removal	3290						\$0	\$0	\$4,072	\$0	\$4,072	-\$4,072		
Water Network - Reticulation Renewals	Total	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,105,074	\$14,009	\$1,119,083	-\$105,074	111%	111%
Water Network - Trunk Renewals														
Trunk Renewals (GWCC Wide) - Budget	3115	\$300,000			-\$300,000		-\$300,000	\$0	\$1,129	\$0	\$1,129	-\$1,129		
Kingsvale to Young Pipeline Upgrade	3242	\$200,000						\$200,000	\$158,847	\$62,804	\$221,651	\$41,153		
Bulk/Production Meter Renewals - GWCC Wide	3178							\$0	\$5,053	\$0	\$5,053	-\$5,053		
Stockinbingal and Springdale PRV Replacement & Decommissioning of Bauroola PRV	1726						\$0	\$0	\$0	\$0	\$0	\$0		
Oura to Junee Connection Upgrades	3267	\$100,000					\$0	\$100,000	\$25,836	\$0	\$25,836	\$74,164		
Rosehill to Harden Bypass	3277	\$800,000	\$463,000		-\$1,063,000		-\$1,063,000	\$200,000	\$265	\$0	\$265	\$199,735		
Oura New Connections from Riv Water (50% Contribution)	3202						\$0	\$0	\$4,196	\$0	\$4,196	-\$4,196		
Cooney's Creek Replacement - Replace approx 60m of exposed pipeline through Cooney's creek and rock armour section of erosion	3263						\$0	\$0	\$1,127	\$0	\$1,127	-\$1,127		
Water Network - Trunk Renewals	Total	\$1,400,000	\$463,000	\$0	-\$1,363,000	\$0	-\$1,363,000	\$500,000	\$196,454	\$62,804	\$259,258	\$303,546	39%	14%
Water Network - Rural Renewals														
Bygoo Road Replacement - Ardlethan	3239						\$0	\$0	\$25,142	\$0	\$25,142	-\$25,142		
Rural Renewals (GWCC Wide)	3181	\$400,000			-\$350,000		-\$350,000	\$50,000	\$0	\$0	\$0	\$50,000		
Water Network - Rural Renewals	Total	\$400,000	\$0	\$0	-\$350,000	\$0	-\$350,000	\$50,000	\$25,142	\$0	\$25,142	\$24,858	50%	6%
Water Network - Wyalong Pipelines														
Wyalong Reliability Project Investigation & Design	1703		\$10,000		\$20,000		\$20,000	\$30,000	\$54,308	\$0	\$54,308	-\$24,308		
Wyalong Pipelines	3241	\$1,500,000						\$1,500,000	\$1,460,141	\$0	\$1,460,141	\$39,859		
Water Network - Wyalong Pipelines	Total	\$1,500,000	\$10,000	\$0	\$20,000	\$0	\$20,000	\$1,530,000	\$1,514,450	\$0	\$1,514,450	\$15,550	99%	101%

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Water Network - Thanowring Rd														
Thanowring Road Pipeline	1232	\$2,000,000					\$0	\$2,000,000	\$2,099,307	\$94,958	\$2,194,265	-\$99,307		
Water Network - Thanowring Rd		\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,099,307	\$94,958	\$2,194,265	-\$99,307	105%	105%
Water Network - Developer Paid														
Mains - Developer Paid - GWCC Wide - Budget	3103	\$40,000					\$0	\$40,000	\$0	\$0	\$0	\$40,000		
New Water Service Connections - Oura	1211	\$0					\$0	\$0	\$8,077	\$0	\$8,077	-\$8,077		
New Water Service Connections - Mr Arthur	1213	\$0					\$0	\$0	\$6,969	\$0	\$6,969	-\$6,969		
Duke St Junee - Developer Mains Extension - Allen	3285	\$0					\$0	\$0	\$2,802	\$0	\$2,802	-\$2,802		
Water Network - Developer Paid		\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000	\$17,848	\$1,091	\$18,939	\$22,152	45%	45%
Water Network - Connection Renewals														
Water Service Renewals - Oura	1216						\$0	\$0	\$1,058	\$0	\$1,058	-\$1,058		
Water Service Renewals - Jugiong	1217						\$0	\$0	\$1,495	\$0	\$1,495	-\$1,495		
Urban Meter & Taggle Replacement Program	3212	\$500,000			-\$250,000	-\$200,000	-\$450,000	\$50,000	\$42,325	\$1,800	\$44,125	\$7,675		
Rural Meter and Taggle Replacement Program	3213	\$500,000			-\$250,000	-\$200,000	-\$450,000	\$50,000	\$71,832	\$0	\$71,832	-\$21,832		
Water Network - Connection Renewals	Total	\$1,000,000	\$0	\$0	-\$500,000	-\$400,000	-\$900,000	\$100,000	\$116,710	\$1,800	\$118,510	-\$16,710	117%	12%
Water Network - Backflow														
Capital - Backflow Devices - GWCC Wide Budget	3108						\$0	\$0	\$269	\$0	\$269	-\$269		
Water Network - Backflow	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$269	\$0	\$269	-\$269	0%	0%
Water Network - Pipeline PRV Renewals														
PRV Replacement - Jugiong	1288						\$0	\$0	\$9,293	-\$1,079	\$8,214	-\$9,293		
PRV Replacement - Oura	1290						\$0	\$0	\$35,326	\$6,553	\$41,879	-\$35,326		
PRV Renewals - Budget	3116	\$50,000					\$0	\$50,000	\$478	\$0	\$478	\$49,522		
Water Network - Pipeline PRV Renewals	Total	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$56,531	\$10,172	\$66,702	-\$6,531	113%	113%
Water Network - Pipeline Valve Renewals														
Mains Valve Renewals - Oura	3118						\$0	\$0	\$0	\$0	\$0	\$0		
Mains Valve Renewals - Jugiong	3119						\$0	\$0	\$0	\$0	\$0	\$0		
Water Network - Pipeline Valve Renewals	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%
TOTAL WATER NETWORK		\$7,390,000	\$473,000	\$0	-\$2,193,000	-\$400,000	-\$2,593,000	\$5,270,000	\$5,131,784	\$184,833	\$5,316,617	\$138,216	97%	69%

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Pump Stations and Bores - PS & Bores - Mech														
Jugiong Raw water well Renewal	3219						\$0	\$0	\$12,435	\$9,930	\$22,365	-\$12,435		
Carrathool/Ballyrogan Bore - 2022	3257	-						-	\$63,864	4,393	68,257	-\$63,864		
Oura Bore 3 - 2022	3255	-						-	2,185	-	2,185	-\$2,185		
Jugiong CWPS1 P1 and P2 Inlet Manifold 2022	3246	\$500,000	\$68,890		-\$500,000		-\$500,000	\$68,890	\$3,496	\$0	\$3,496	\$65,394		
Matong Pump Station - 2022	3252		\$12,930				\$0	\$12,930	-\$4,630	\$0	-\$4,630	\$17,560		
Jugiong CWPS1 Pump 1 - 2022	3238						\$0	\$0	\$299	\$0	\$299	-\$299		
Pump Station - Mech (pump renewals/rebuilds)	3223	\$300,000					\$0	\$300,000	\$905	\$905	\$1,810	\$299,095		
Marinna Pump 2 - 2022	3245		\$8,430				\$0	\$8,430	\$0	\$0	\$0	\$8,430		
Jugiong Raw Water Pumps replacements - Replace 2 x Raw Water	3280						\$0	\$0	\$198,458	\$0	\$198,458	-\$198,458		
Demondrille Pump 2 - 2022	3278						\$0	\$0	\$23,035	\$0	\$23,035	-\$23,035		
Temora Transfer Pump 2 2023	3270						\$0	\$0	\$1,553	\$0	\$1,553	-\$1,553		
Marina Pump 1 2023	3271						\$0	\$0	\$9,871	\$0	\$9,871	-\$9,871		
June Silos Pump 2023	3266						\$0	\$0	\$312	\$0	\$312	-\$312		
Oura Bore 4	3288						\$0	\$0	\$75,386	\$0	\$75,386	-\$75,386		
Pump Stations and Bores - PS & Bores - Mech		\$800,000	\$90,250	\$0	-\$500,000	\$0	-\$500,000	\$390,250	\$387,168	\$15,228	\$402,396	\$3,082	99%	48%
Pump Stations and Bores - PS & Bores - Elec														
Budget	3126	\$50,000					\$0	\$50,000	\$0	\$0	\$0	\$50,000		
Supply and install new Switchboard to improve site to minimum standards	3256						\$0	\$0	\$9,027	\$49,102	\$58,129	-\$9,027		
Lonsdale Control Panel	3247		\$14,470				\$0	\$14,470	\$144	\$0	\$144	\$14,326		
Ganmain Pump Station Switchboard Renewal	3229						\$0	\$0	\$5,607	\$0	\$5,607	-\$5,607		
Matong Bore 2 Switchboard Renewal	3228						\$0	\$0	\$77,337	\$0	\$77,337	-\$77,337		
Pump Station - Elec (Electrical Items, SBs, etc)	3224	\$150,000	\$132,300				\$0	\$282,300	\$0	\$109,463	\$109,463	\$282,300		
Pump Stations and Bores - PS & Bores - Elec		Total	\$200,000	\$146,770	\$0	\$0	\$0	\$346,770	\$92,116	\$158,565	\$250,681	\$254,654	27%	46%
Pump Station and Bores PS & Bores - Eng														
Marinna Pump Station - Investigation, design and installation of new pumps at Marinna, pipework and operation	3273	\$250,000					\$0	\$250,000	\$1,678	\$65,918	\$67,595	\$248,322		
Oura Bore 3 - Renewal	3274	\$400,000					\$0	\$400,000	\$249,373	\$2,545	\$251,918	\$150,627		
Pump Station and Bores PS & Bores - Eng		Total	\$650,000	\$0	\$0	\$0	\$0	\$650,000	\$251,050	\$68,463	\$319,513	\$398,950	39%	39%
Pump Station and Bores West Wyalong Pump Station														
West Wyalong Transfer Pump Station	3225	\$400,000	\$78,620				\$0	\$478,620	\$431,488	-\$51	\$431,437	\$47,132		
Pump Station and Bores West Wyalong Pump Station		Total	\$400,000	\$78,620	\$0	\$0	\$0	\$478,620	\$431,488	-\$51	\$431,437	\$47,132	90%	108%

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Pump Station and Bores Oura Pump Station Renewal														
Oura Pump Station Renewal	3218	\$1,500,000		\$1,700,000	-\$1,200,000		\$500,000	\$2,000,000	\$332,039	\$1,888,897	\$2,220,936	\$1,667,961		
Renewal	Total	\$1,500,000	\$0	\$1,700,000	-\$1,200,000		\$500,000	\$2,000,000	\$332,039	\$1,888,897	\$2,220,936	\$1,667,961	17%	22%
Pump Station and Bores Jugiong CWPS1 HV														
Jugiong High Voltage	3137	\$1,500,000		\$500,000			\$500,000	\$2,000,000	\$2,405,253	\$691,589	\$3,096,842	-\$405,253		
Total	Total	\$1,500,000	\$0	\$500,000	\$0		\$500,000	\$2,000,000	\$2,405,253	\$691,589	\$3,096,842	-\$405,253	120%	160%
Pump Station and Bores Oura PS HV														
Oura High Voltage	1660				\$130,000		\$130,000	\$130,000	\$100,858	\$0	\$100,858	\$29,142		
Total	Total	\$0	\$0	\$0	\$130,000		\$130,000	\$130,000	\$100,858	\$0	\$100,858	\$29,142	78%	0%
Pump Station and Bores Pump Station Valve Renewals														
Pump Station Valve Renewals - Oura	3128						\$0	\$0	\$562	\$0	\$562	-\$562		
Pump Station Valve Renewals - Jugiong	3129						\$0	\$0	\$4,683	\$0	\$4,683	-\$4,683		
Pump Station Valve Renewals - Mt Arthur	3131						\$0	\$0	\$2,857	\$0	\$2,857	-\$2,857		
Total	Total	\$0	\$0	\$0	\$0		\$0	\$0	\$8,101	\$0	\$8,101	-\$8,101	0%	0%
Pump Station and Bores Gantry Crane Renewals														
Gantry Crane	1738	\$75,000					\$0	\$75,000	\$111,028	\$0	\$111,028	-\$36,028		
Total	Total	\$75,000	\$0	\$0	\$0		\$0	\$75,000	\$111,028	\$0	\$111,028	-\$36,028	148%	148%
Total Pump Stations		\$5,125,000	\$315,640	\$2,200,000	-\$1,570,000	\$0	\$630,000	\$6,070,640	\$4,119,104	\$2,822,691	\$6,941,795	\$1,951,536	68%	80%

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Reservoirs Reservoirs Elec														
Switchboard Renewals	3220		\$14,140				\$0	\$14,140	\$0	\$0	\$0	\$14,140		
Grong Grong Reservoir Switchboard Renewal	3221						\$0	\$0	\$0	\$592	\$592	\$0		
Reservoirs Reservoirs Elec	Total	\$0	\$14,140	\$0	\$0	\$0	\$0	\$14,140	\$0	\$592	\$592	\$14,140	0%	0%
Reservoirs Res External Adhoc Renewals														
Reservoir External Adhoc Renewals - GWCC Wide	3210	\$100,000			-\$50,000		-\$50,000	\$50,000	\$38,368	\$0	\$38,368	\$11,632		
Reservoirs Res External Adhoc Renewals	Total	\$100,000	\$0	\$0	-\$50,000	\$0	-\$50,000	\$50,000	\$38,368	\$0	\$38,368	\$11,632	77%	38%
Reservoirs Res Internal Adhoc Renewals														
Internal Adhoc Renewals	3134				\$50,000		\$50,000	\$50,000	\$47,918	\$22,569	\$70,487	\$2,082		
Reservoirs Res Internal Adhoc Renewals	Total	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000	\$47,918	\$22,569	\$70,487	\$2,082	0%	0%
Reservoirs Wombat BT Renewal														
Wombat BT Renewal	3203	\$2,100,000			-\$2,080,000		-\$2,080,000	\$20,000	\$4,548	\$0	\$4,548	\$15,452		
Reservoirs Wombat BT Renewal	Total	\$2,100,000	\$0	\$0	-\$2,080,000	\$0	-\$2,080,000	\$20,000	\$4,548	\$0	\$4,548	\$15,452	0%	0%
Reservoirs Oura Reservoir & Aerator														
Oura Reservoirs and Aerator	3183	\$3,300,000	\$499,240			\$3,401,000	\$3,401,000	\$7,200,240	\$6,845,511	\$5,307,864	\$12,153,375	\$354,729		
Reservoirs Oura Reservoir & Aerator	Total	\$3,300,000	\$499,240	\$0	\$0	\$3,401,000	\$3,401,000	\$7,200,240	\$6,845,511	\$5,307,864	\$12,153,375	\$354,729	95%	207%
Reservoirs W. Wyalong Res														
Wyalong Standpipe Res	3226	\$680,000	\$103,840				\$0	\$783,840	\$377,314	\$248,577	\$625,891	\$406,526		
Reservoirs W. Wyalong Res	Total	\$680,000	\$103,840	\$0	\$0	\$0	\$0	\$783,840	\$377,314	\$248,577	\$625,891	\$406,526	48%	55%
Reservoirs Reservoir Full Renewals														
Reservoir Full Renewals - GWCC Wide	3182						\$0	\$0	\$267	\$0	\$267	-\$267		
Reservoirs Reservoir Full Renewals	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267	\$0	\$267	-\$267	0%	0%
Reservoirs Site Fencing														
Site Fencing	3276	\$200,000					\$0	\$200,000	\$4,580	\$0	\$4,580	\$195,420		
Reservoirs Site Fencing	Total	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$4,580	\$0	\$4,580	\$195,420	2%	2%
Total Reservoirs		\$6,380,000	\$617,220	\$0	-\$2,080,000	\$3,401,000	\$1,321,000	\$8,318,220	\$7,318,507	\$5,579,602	\$12,898,109	\$999,713	88%	115%

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Treatment Mt Arthur Aeration														
Mt Arthur Aeration Tower	3275	\$50,000					\$0	\$50,000	\$0	\$0	\$0	\$50,000		
Treatment Mt Arthur Aeration	Total	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000	0%	0%
Treatment Adhoc Renewals														
Jugiong WTP - Valve & Pneumatic Upgrade	3186		\$68,550				\$0	\$68,550	\$26,739	\$0	\$26,739	\$41,811		
Treatment Plant - Site Mechanical Renewals	3139	\$30,000					\$0	\$30,000	\$317	\$0	\$317	\$29,683		
Jugiong Compressor	1728		\$68,900				\$0	\$68,900	\$32,717	\$0	\$32,717	\$36,183		
Treatment Adhoc Renewals	Total	\$30,000	\$137,450	\$0	\$0	\$0	\$0	\$167,450	\$59,773	\$0	\$59,773	\$107,677	36%	199%
Total Treatment Plant		\$80,000	\$137,450	\$0	\$0	\$0	\$0	\$217,450	\$59,773	\$0	\$59,773	\$157,677	27%	75%
Other Emergency Works														
Emergency Works - GWCC Wide - Budget	3140	\$200,000					\$0	\$200,000	\$0	\$0	\$0	\$200,000		
Other Emergency Works	Total	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$200,000	0%	0%
TOTAL CAPITAL EXPENDITURE	Total	\$22,643,000	\$2,820,350	\$2,200,000	-\$8,155,830	\$2,183,000	-\$3,772,830	\$21,740,520	\$18,688,706	\$8,708,184	\$27,396,890	\$3,051,814	86%	83%

MAJOR CAPITAL WORKS - ATTACHMENT B

Expenditure to 30 June 2024

WO No.	DESCRIPTION	YEAR	ACTUAL	TOTAL BUDGET	VARIANCE	% Variance
1232	Thanowring Road Pipeline Construction of 40km of trunk pipeline	18/19	\$16,928.26			
		19/20	\$50,611.01			
		20/21	\$236,738.94			
		21/22	\$990,386.89			
		22/23	\$548,046.67			
		23/24	\$2,099,306.85			
		Total	\$3,942,018.62	\$7,000,000	\$3,057,981	56%
3137	Jugiong High Voltage Detailed designs for works, new HV building, purchase of HV equipment and electrical equipment install	20/21	\$61,185.63			
		21/22	\$1,664,286.64			
		22/23	\$3,426,271.48			
		23/24	\$2,405,253.34			
		Total	\$7,556,997.09	\$8,755,000	\$1,198,003	86%
3183	Oura Reservoirs and Aerator Construction of 2 x 4ML reservoirs and aeration tower at Oura WTP plus ancillary pipework and electricals	21/22	\$130,686.84			
		22/23	\$500,756.99			
		23/24	\$6,845,511.32			
		Total	\$7,476,955.15	\$12,643,703	\$5,166,748	59%
3226	Wyalong Standpipe Res Construction of 24m high 2.4ML concrete reservoir	22/23	\$3,716,901.55			
		23/24	\$377,314.31			
		Total	\$4,094,215.86	\$4,420,728	\$326,512	93%

WO No.	DESCRIPTION	YEAR	ACTUAL	TOTAL BUDGET	VARIANCE	% Variance
3241	Wyalong Reliability Project Pipeline Construction Construction of 8km DN300 bypass trunk main and 7km DN200 retic main	22/23 23/24 Total	\$5,132,906.64 \$1,460,141.49 \$6,593,048.13	\$7,357,394	\$764,346	90%
3225	Wyalong Pump Station Construction of pump station at Wyalong terminal reservoir site to supply new standpipe reservoir	22/23 23/24 Total	\$461,380.14 \$431,488.36 \$892,868.50	\$800,000	-\$92,869	112%
3218	Oura pump station and dosing rooms Constructuion of new pump station including 3 high voltage pumps and additional dosing systems	22/23 23/24 Total	\$31,455.76 \$332,039.25 \$363,495.01	\$7,605,943	\$7,242,448	5%
3242	Kingsvale to Young pipeline Upgrade of approx. 12km of pipeline	22/23 23/24 Total	\$109,228.12 \$158,847.18 \$268,075.30	\$8,300,000	\$8,031,925	3%

**Goldenfields Water County Council
Major Project Commentary
30/06/2024**

Project Ref	Project and description	Total project budget/ Start date	Total spent to Date/ Due date	Progress Comments
Ongoing Projects				
1232	Thanowring Road Pipeline Construction of 40km of trunk pipeline	\$7,000,000 Jan-22	\$3,942,019 Aug-24	This project is tracking well under total project budget. The construction timeframe has increased slightly due to additional works when crossing past the Aria Park pump station site. The main construction is currently expected to be finalised in September/October 2024. There will be some additional works required at the Thanowring road offtake to improve operation in the near future.
3137	Jugiong High Voltage Detailed designs for works, new HV building, purchase of HV equipment and electrical equipment install	\$8,755,000 Jan-21	\$7,556,997 Dec-24	Approx 6 months behind schedule. Currently tracking on budget.
3183	Oura Reservoirs and aerator Construction of 2 x 4ML reservoirs and aeration tower at Oura WTP plus ancilliary pipework and electricals	\$12,643,703 May-23	\$7,476,955 Dec-24	This project has experienced some delays to ensure quality assurance in the finished product. The current anticipated completion date is February 2025. There is currently an estimated 10% savings to the total cost of the project.
3218	Oura pump station and dosing rooms Construction of new pump station including 3 high voltage pumps and additional dosing systems	\$7,605,943 Oct-23	\$363,495 Jun-25	Pumps and motors have been selected and procured, awaiting delivery. A consultant has been engaged for the design of the dosing systems. A contractor has been engaged for Design and Construct contract for the pump station building and dosing buildings. The construction contract is anticipated to be completed by March 2026
3242	Kingsvale to Young pipeline Upgrade of approx 12km of pipeline	\$8,300,000 Dec-22	\$268,075 Aug-26	Detailed design nearly complete.
Completed Projects				
3225	Wyalong Pump Station Construction of pump station at Wyalong terminal reservoir site to supply new standpipe reservoir.	\$800,000 Jun-22	\$892,869 Aug-23	Project is completed by both GWCC staff and sub contractors. Completed project was over budget by 12%.
3226	Wyalong Standpipe Res Construction of 24m high 2.4ML concrete reservoir	\$4,420,728 Jun-23	\$4,094,216 Aug-23	Project is completed and under budget by 7%.
3241	Wyalong Reliability Project Pipeline Construction Construction of 8km DN300 bypass trunk main and 7km DN200 retic main	\$7,357,394 Jun-23	\$6,593,048 Aug-23	Pipeline has been completed. Project under budget by 10%.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

2023/24 BUDGET REVOTES

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Board revotes expenditure totalling \$449,000 from 2023/24 for inclusion in the 2024/25 budget.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Clause 211 of the Local Government (General) Regulation 2005 requires Council to formally adopt the inclusion of unspent prior year budget expenditure into the next year's budget.

REPORT

Annual approval is sought from the Board in relation to carrying forward budget allocations from the prior year into the current year. 2023/24 budgets items have been reviewed and management advises that the following listed items should be revoted into the 2024/25 budget to enable the completion of planned works.

Description	2023/24 Revised Budget	2023/24 Actual Expenditure	Unspent to 30 June 2024	Revote Required 2024/25 Budget
Site Fencing	\$200,000.00	\$4,579.71	\$195,420.29	\$20,000.00
IT Equipment	\$80,000.00	\$5,001.35	\$74,998.65	\$50,000.00
New Temora Depot Building	\$160,000.00	\$117,716.97	\$42,283.03	\$42,000.00
Pump Station Electrical Renewals	\$282,300.00	\$0.00	\$282,300.00	\$150,000.00
Marinna Pump Station	\$250,000.00	\$1,677.62	\$248,322.38	\$150,000.00
Switchboard Renewals	\$14,140.00	\$0.00	\$14,140.00	\$10,000.00
Wombat BT	\$20,000.00	\$4,547.97	\$15,452.03	\$15,000.00
Wyalong Reservoir	\$783,840.00	\$377,314.31	\$406,525.69	\$12,000.00
				\$449,000.00

FINANCIAL IMPACT STATEMENT

The recommendation increases 2024/25 budgeted capital expenditure by \$449,000 from \$19,447,646 to \$19,896,646.

ATTACHMENTS: Nil.

TABLED ITEMS: Nil.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

2023/24 DRAFT FINANCIAL STATEMENTS

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

1. The Financial Statements for the year ended 30 June 2024 be referred to Council's Auditor, Audit Office of New South Wales,
2. Council make a resolution in accordance with Section 413(2)(c) that the Financial Statements have been prepared in accordance with:
 - i. the *Local Government Act 1993* (NSW) (as amended) and the Regulations made there under
 - ii. the Australian Accounting Standards and professional pronouncements
 - iii. the *Local Government Code of Accounting Practice and Financial Reporting*
 - iv. presents fairly the Council's operating results and financial position for the year
 - v. accords with Council's accounting and other records
 - vi. that Council is not aware of any matter that would render these statements false or misleading in any way
3. That Council adopt the abovementioned Statement and that the Chairperson, Councillor, General Manager and Responsible Accounting Officer be authorised to sign the 'Statement by Councillors and Management' in relation to Council's 2023/24 Financial Statements and Special Purpose Financial Reports and be attached thereto.
4. The General Manager be delegated the authority to issue the audited Financial Statements immediately upon receipt of the Auditor's Reports, subject to their being no material changes or audit issues.
5. Council present the final audited Financial Statements and Auditor's Report to the public at its ordinary meeting to be held in October 2024.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Under Section 413(1) of the *Local Government Act 1993*, Council is required to prepare financial reports and must refer them for audit.

REPORT

Council's draft Financial Statements for the year ended 30 June 2024 are in draft form and are ready to be forwarded to Council's Auditors.

Under the provisions of Section 413(2)(c) of the *Local Government Act 1993*, the Financial Statements and Special Purpose Financial Statements shall be accompanied by a statement made in accordance with a resolution by Council, signed by two Councillors, General Manager and Responsible Accounting Officer.

Following receipt of the Auditor's Report, it will be necessary to give public notice for a period of at least seven (7) days prior to the adoption of the Financial Statements.

It is anticipated that the complete set of Financial Statements, including the Auditor's Report will be submitted to Council's Ordinary Meeting in October 2024.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS:

The following attachments will be provided at the meeting:

Nil.

TABLED ITEMS:

2023/24 Draft Primary Financial Statements; GPFS Statement by Councillors and Management; SPFS Statement by Councillors and Management.

Goldenfields Water County Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

To be innovative leaders in the supply and distribution of water through regional efficiency, technical excellence and customer service.



Goldenfields Water County Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

To be innovative leaders in the supply and distribution of water through regional efficiency, technical excellence and customer service.



Goldenfields Water County Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

Goldenfields Water County Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

84 Parkes Street
Temora NSW 2666

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

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

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

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

Goldenfields Water County Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 5 September 2024.

Clr Matthew Stadtmiller
Chairperson
5 September 2024

Clr Robert Callow
Deputy Chairperson
5 September 2024

Aaron Drenovski
General Manager
5 September 2024

Melody Carr
Responsible Accounting Officer
5 September 2024

Goldenfields Water County Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
6,759	Rates and annual charges	B2-1	6,216	6,041
16,534	User charges	B2-2	18,629	14,980
243	Other revenues	B2-3	111	61
1,672	Grants and contributions provided for capital purposes	B2-4	11,899	4,649
928	Interest and investment income	B2-5	1,577	814
–	Other income	B2-6	207	191
–	Net gain from the disposal of assets	B4-1	–	168
26,136	Total income from continuing operations		38,639	26,904
Expenses from continuing operations				
8,405	Employee benefits and on-costs	B3-1	8,503	8,078
8,969	Materials and services	B3-2	8,962	8,129
8,480	Depreciation, amortisation and impairment of non-financial assets	B3-3	9,476	8,271
172	Other expenses	B3-4	186	211
–	Net loss from the disposal of assets	B4-1	48	–
26,026	Total expenses from continuing operations		27,175	24,689
110	Operating result from continuing operations		11,464	2,215
110	Net operating result for the year attributable to Council		11,464	2,215
(1,481)	Net operating result for the year before grants and contributions provided for capital purposes		(435)	(2,434)

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

Goldenfields Water County Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		11,464	2,215
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-6	45,764	19,170
Total items which will not be reclassified subsequently to the operating result		45,764	19,170
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Other movements		(1,453)	–
Total items which will be reclassified subsequently to the operating result when specific conditions are met		(1,453)	–
Total other comprehensive income for the year		44,311	19,170
Total comprehensive income for the year attributable to Council		55,775	21,385

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

Goldenfields Water County Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	5,882	5,748
Investments	C1-2	25,500	27,500
Receivables	C1-4	10,488	5,208
Inventories	C1-5	1,144	979
Prepayments		909	–
Total current assets		43,923	39,435
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-6	372,296	319,651
Total non-current assets		372,296	319,651
Total assets		416,219	359,086
LIABILITIES			
Current liabilities			
Payables	C3-1	2,529	1,603
Employee benefit provisions	C3-3	3,076	2,657
Total current liabilities		5,605	4,260
Non-current liabilities			
Payables	C3-1	–	12
Employee benefit provisions	C3-3	163	138
Total non-current liabilities		163	150
Total liabilities		5,768	4,410
Net assets		410,451	354,676
EQUITY			
Accumulated surplus	C4-1	111,246	97,081
IPPE revaluation reserve	C4-1	299,205	257,595
Council equity interest		410,451	354,676
Total equity		410,451	354,676

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

Goldenfields Water County Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		97,081	257,595	354,676	94,866	238,425	333,291
Net operating result for the year		11,464	–	11,464	2,215	–	2,215
Net operating result for the period		11,464	–	11,464	2,215	–	2,215
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	45,764	45,764	–	19,170	19,170
Other reserves movements		2,701	(4,154)	(1,453)	–	–	–
Other comprehensive income		2,701	41,610	44,311	–	19,170	19,170
Total comprehensive income		14,165	41,610	55,775	2,215	19,170	21,385
Closing balance at 30 June		111,246	299,205	410,451	97,081	257,595	354,676

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

Goldenfields Water County Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
<i>Receipts:</i>				
6,795	Annual charges		4,352	7,166
16,608	User charges and fees		17,218	12,624
998	Interest received		1,086	870
1,838	Grants and contributions		10,453	4,568
178	Other		168	394
<i>Payments:</i>				
(8,415)	Payments to employees		(8,066)	(7,943)
(8,912)	Payments for materials and services		(8,339)	(8,295)
(172)	Other		(971)	(706)
8,918	Net cash flows from operating activities	F1-1	15,901	8,678
Cash flows from investing activities				
<i>Receipts:</i>				
12,911	Redemption of term deposits		2,000	13,582
–	Proceeds from sale of IPPE		796	642
<i>Payments:</i>				
(19,162)	Payments for IPPE		(18,563)	(20,280)
(6,251)	Net cash flows from investing activities		(15,767)	(6,056)
2,667	Net change in cash and cash equivalents		134	2,622
10,059	Cash and cash equivalents at beginning of year		5,748	3,126
12,726	Cash and cash equivalents at end of year	C1-1	5,882	5,748
19,189	plus: Investments on hand at end of year	C1-2	25,500	27,500
31,915	Total cash, cash equivalents and investments		31,382	33,248

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

Goldenfields Water County Council

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Goldenfields Water County Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 5 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2022 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) employee benefit provisions – refer Note C3-3.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables – refer Note C1-4
- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income for Not-for-Profit Entities* - refer to Notes B2-2 - B2-3.

Monies and other assets received by Council

The Consolidated Fund

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

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

General Purpose Operations (Water Services)

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

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 Statement of Financial Position.

A1-1 Basis of preparation (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

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

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

New accounting standards adopted during the year

During the year, Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Water supplies	38,639	26,904	27,175	24,689	11,464	2,215	11,899	4,649	416,219	359,086
Total functions and activities	38,639	26,904	27,175	24,689	11,464	2,215	11,899	4,649	416,219	359,086

B1-2 Components of functions or activities

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

Water supplies

Council is responsible for water supply functions within the Local Government areas of Bland, Coolamon, Junee, Temora and parts of Cootamundra-Gundagai and Narrandera.

Council also supplies bulk water to Hilltops and other parts of Cootamundra-Gundagai.

Council does not undertake any other functions.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
– Residential	1,869	1,771
– Non-residential	1,121	1,056
– Rural	1,676	1,592
– Bulk supplies to councils	1,698	1,608
Less: pensioner rebates	(233)	(66)
Annual charges levied	6,131	5,961
Pensioner annual charges subsidies received:		
– Water	85	80
Total annual charges	6,216	6,041
Total rates and annual charges	6,216	6,041

Material accounting policy information

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

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

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

B2-2 User charges

\$ '000	Timing	2024	2023
User charges			
Residential	2	5,097	4,192
Non residential	2	3,998	2,915
Rural	2	4,187	3,256
Bulk supplies to councils	2	5,069	4,436
Inspection services	2	8	8
Private works	2	1	-
Section 603 certificates	2	54	48
Tapping fees	2	161	72
Connection application fees	2	54	53
Total user charges		18,629	14,980
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		18,629	14,980
Total user charges and fees		18,629	14,980

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. There is no material obligation for Council in relation to refunds or returns.

B2-3 Other revenues

\$ '000	Timing	2024	2023
Rental income – investment property	2	5	1
Diesel rebate	2	18	7
Employment / training incentives	2	73	9
Insurance rebates	2	7	23
Workers compensation rebate	2	–	14
Other	2	8	7
Total other revenue		111	61
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		111	61
Total other revenue		111	61

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Capital 2024	Capital 2023
Special purpose grants and non-developer contributions (tied)			
Cash contributions			
Water supplies	2	4,448	3,799
Total special purpose grants and non-developer contributions		4,448	3,799
Non-cash contributions			
Water supply network	2	91	–
Total other contributions – non-cash		91	–
Comprising:			
– Other funding		4,539	3,799
		4,539	3,799

Developer contributions

Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):

Cash contributions

S 64 – water supply contributions	2	7,360	850
Total developer contributions		7,360	850

Total grants and contributions		11,899	4,649
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Timing of revenue recognition for grants and contributions

Grants and contributions recognised at a point in time (2)		11,899	4,649
Total grants and contributions		11,899	4,649

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital Grants

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

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

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

Council was in receipt of a Capital Grant for the West Wyalong Water System Augmentation - supply and reticulation construction.

B2-4 Grants and contributions (continued)

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	87	37
– Cash and investments	1,490	777
Total interest and investment income (losses)	1,577	814
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	–	37
General Council cash and investments	1,577	777
Total interest and investment income	1,577	814

Material accounting policy information

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Rental properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		61	56
Lease income relating to variable lease payments not dependent on an index or a rate		23	27
Total Rental properties		84	83
Other lease income			
Leaseback fees - council vehicles		123	108
Total other lease income		123	108
Total other income	C2-2	207	191
Total other income		207	191

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	6,172	5,734
Employee leave entitlements (ELE)	1,473	1,390
Superannuation	1,200	1,019
Workers' compensation insurance	193	175
Fringe benefit tax (FBT)	103	101
Payroll tax	378	365
Training costs (other than salaries and wages)	127	160
Protective clothing	64	84
Recruitment costs	60	28
Other	64	61
Total employee costs	9,834	9,117
Less: capitalised costs	(1,331)	(1,039)
Total employee costs expensed	8,503	8,078

Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note D3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2024	2023
Advertising		41	17
Audit Fees	E2-1	53	50
Bank charges		14	7
Cleaning		87	35
Collection agencies		56	70
Computer software charges		97	207
Contractor costs		12,409	14,791
Council land rates		96	94
Councillor and Mayoral fees and associated expenses	E1-2	119	120
Electricity and heating		3,408	2,655
Insurance		336	271
Other expenses		64	50
Printing, postage and stationery		81	86
Raw materials and consumables		8,662	8,072
Subscriptions and publications		157	377
Telephone and communications		179	244
Legal expenses		187	79
– Legal expenses: debt recovery		13	8
Expenses from leases of low value assets	C2-1	79	70
Purchase of water		134	128
Total materials and services		26,272	27,431
Less: capitalised costs		(17,310)	(19,302)
Total materials and services		8,962	8,129

Material accounting policy information

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Depreciation, amortisation and impairment of non-financial assets

\$ '000	2024	2023
Depreciation and amortisation		
Plant and equipment	1,183	993
Office equipment	16	286
Furniture and fittings	11	11
Infrastructure:		
– Buildings – non-specialised	225	227
– Water mains	4,797	4,501
– Reservoirs	1,298	1,123
– Pumping stations and bores	1,066	516
– Treatment plants	826	546
– Microwave Network	54	68
Total gross depreciation and amortisation costs	9,476	8,271
Total depreciation and amortisation costs	9,476	8,271
Total depreciation, amortisation and impairment for non-financial assets	9,476	8,271

Material accounting policy information**Depreciation and amortisation**

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

Impairment of non-financial assets

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

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

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

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

B3-4 Other expenses

\$ '000	2024	2023
Other		
– Other contributions/levies	25	–
Donations, contributions and assistance to other organisations (Section 356)	186	211
Total other	211	211
Less: capitalised costs	(25)	–
Total other expenses	186	211

Material accounting policy information

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(37)	–
Gain (or loss) on disposal		(37)	–
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		796	642
Less: carrying amount of plant and equipment assets sold/written off		(807)	(474)
Gain (or loss) on disposal		(11)	168
Net gain (or loss) from disposal of assets		(48)	168

Material accounting policy information

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 22 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	6,759	6,216	(543)	(8)% U
User charges and fees	16,534	18,629	2,095	13% F
Water usage was higher than original budget due to increased demand following a return to normal weather conditions compared to last two previous years where weather conditions had unusually high rainfall and low average temperatures.				
Other revenues	243	111	(132)	(54)% U
2023/24 financial year actual is consistent with prior financial year and variance to budget is due to updating the classifications compared to original budget.				
Capital grants and contributions	1,672	11,899	10,227	612% F
Council received a Capital Grant for the West Wyalong Reliability Project which was not included in the original budget. Council also received a Developer Contribution of \$5.1m in the 2023/24 financial year which was also not included in the original budget. There was also a increased number of developer applications.				
Interest and investment revenue	928	1,577	649	70% F
Interest rates increased in 2023/24 resulting in a significant increase than budgeted for.				
Other income	-	207	207	∞ F

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	8,405	8,503	(98)	(1)% U
Materials and services	8,969	8,962	7	0% F
Depreciation, amortisation and impairment of non-financial assets	8,480	9,476	(996)	(12)% U
Variance due to the water infrastructure revaluation being completed in the 2023/24 financial year resulting in higher than budgeted depreciation expenses.				
Other expenses	172	186	(14)	(8)% U
Statement of cash flows				
Cash flows from operating activities	8,918	15,901	6,983	78% F
Revenue for 2023/24 was higher than originally budgeted for which resulted in higher cash flows from operating activities.				
Cash flows from investing activities	(6,251)	(15,767)	(9,516)	152% U
Less investments required redeeming during the year than originally budgeted for due to an increase in the operating activities cash flow.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash at bank and on hand	2,042	2,044
Cash equivalent assets		
– Deposits at call	3,840	3,704
Total cash and cash equivalents	5,882	5,748

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	5,882	5,748
Balance as per the Statement of Cash Flows	5,882	5,748

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

\$ '000	2024 Current	2023 Current
Debt securities at amortised cost		
Long term deposits	25,500	27,500
Total	25,500	27,500
Total financial investments	25,500	27,500

Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

C1-2 Financial investments (continued)

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

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

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

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	31,382	33,248
Less: Externally restricted cash, cash equivalents and investments	-	(1)
Cash, cash equivalents and investments not subject to external restrictions	31,382	33,247

Water fund	-	1
\$ '000	2024	2023

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	31,382	33,247
Less: Internally restricted cash, cash equivalents and investments	(10,365)	(26,474)
Unrestricted and unallocated cash, cash equivalents and investments	21,017	6,773

Internal allocations

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

Plant and vehicle replacement	1,463	3,463
Infrastructure replacement	1,350	20,459
Employees leave entitlement	2,552	2,552
Section 64 developer contributions	5,000	-
Total internal allocations	10,365	26,474

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

\$ '000	2024	2023
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(c) Unrestricted and unallocated

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

\$ '000	2024	2023
Unrestricted and unallocated cash, cash equivalents and investments	21,017	6,773

C1-4 Receivables

\$ '000	2024 Current	2023 Current
Availability (access) charges	2,149	276
Interest and extra charges	119	78
User charges and fees	5,496	4,085
Accrued revenues		
– Interest on investments	543	93
Deferred developer contributions	1,050	309
Government grants and subsidies	84	161
Net GST receivable	328	178
Other debtors	719	28
Total	10,488	5,208
Total net receivables	10,488	5,208

Material accounting policy information

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

Impairment

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

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

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

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

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Council's provision for impairment of receivables at 30 June 2024 is \$nil (2023: \$nil)

C1-5 Inventories

\$ '000	2024 Current	2023 Current
(i) Inventories at cost		
Stores and materials	1,144	979
Total inventories at cost	1,144	979
Total inventories	1,144	979

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period							At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments / (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	16,930	–	16,930	6,496	4,244	–	–	(11,611)	(137)	–	15,922	–	15,922
Plant and equipment	9,760	(5,109)	4,651	–	1,635	(697)	(1,183)	–	(111)	–	9,270	(4,975)	4,295
Office equipment	1,773	(1,724)	49	–	26	–	(16)	–	(8)	–	1,313	(1,262)	51
Furniture and fittings	110	(84)	26	–	–	–	(11)	–	–	–	107	(92)	15
Land:													
– Operational land	3,751	–	3,751	–	–	–	–	–	167	800	4,718	–	4,718
Infrastructure:													
– Buildings – non-specialised	7,821	(2,893)	4,928	–	12	(36)	(225)	–	–	2,148	10,192	(3,365)	6,827
– Water mains	381,213	(192,459)	188,754	3,587	900	–	(4,797)	6,297	(3,926)	34,174	393,174	(168,185)	224,989
– Reservoirs	95,753	(43,190)	52,563	86	404	–	(1,298)	4,076	740	8,768	117,889	(52,549)	65,340
– Pumping stations and bores	38,824	(17,519)	21,305	734	491	–	(1,066)	1,017	1,181	(1,423)	37,031	(14,792)	22,239
– Treatment plants	45,591	(20,071)	25,520	27	62	–	(826)	73	478	1,193	45,675	(19,148)	26,527
– Microwave Network	1,282	(108)	1,174	–	–	–	(54)	148	1	104	1,461	(88)	1,373
Total infrastructure, property, plant and equipment	602,808	(283,157)	319,651	10,930	7,774	(733)	(9,476)	–	(1,615)	45,764	636,752	(264,456)	372,296

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

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period						At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments / (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	12,783	–	12,783	7,476	7,878	–	–	(11,192)	(15)	16,930	–	16,930
Plant and equipment	9,419	(4,525)	4,894	–	1,222	(474)	(993)	–	–	9,760	(5,109)	4,651
Office equipment	1,764	(1,438)	326	–	9	–	(286)	–	–	1,773	(1,724)	49
Furniture and fittings	110	(73)	37	–	–	–	(11)	–	–	110	(84)	26
Land:												
– Operational land	3,751	–	3,751	–	–	–	–	–	–	3,751	–	3,751
Infrastructure:												
– Buildings – non-specialised	7,821	(2,666)	5,155	–	–	–	(227)	–	–	7,821	(2,893)	4,928
– Water supply network	353,962	(178,139)	175,823	1,070	209	–	(4,501)	1,915	14,238	381,213	(192,459)	188,754
– Reservoirs	88,719	(39,667)	49,052	414	–	–	(1,123)	477	3,744	95,753	(43,190)	52,563
– Pumping stations and bores	31,645	(15,873)	15,772	1,768	142	–	(516)	4,635	(496)	38,824	(17,519)	21,305
– Treatment plants	39,487	(19,320)	20,167	43	48	–	(546)	4,165	1,643	45,591	(20,071)	25,520
– Microwave Network	1,190	(4)	1,186	–	–	–	(68)	–	56	1,282	(108)	1,174
Total infrastructure, property, plant and equipment	550,651	(261,705)	288,946	10,771	9,508	(474)	(8,271)	–	19,170	602,808	(283,157)	319,651

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

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

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

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

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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

Useful lives of IPPE

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

Plant and equipment	Years	Buildings	Years
Office equipment	5 to 10	Buildings: masonry	50 to 60
Office furniture	10 to 20	Buildings: other	25 to 40
Computer equipment	5		
Vehicles	6.25		
Heavy plant	8 to 20		
Other plant and equipment	5 to 15		

Water assets

Reservoirs	40 to 90
Bores	30 to 80
Reticulation pipes: PVC	50 to 80
Reticulation pipes: other	50 to 90
Pumps and telemetry	10 to 40

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

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

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

Found Assets

The revaluation process typically finds assets that have not been previously recognised. These assets are recognised in accordance with the revaluation model and disclosed as current year adjustments. Accumulated surplus is increased and is disclosed as an other reserve movement. For 2023/24 the fair value of found assets was \$2.7m.

C2 Leasing activities

C2-1 Council as a lessee

Income Statement

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

\$ '000	2024	2023
Expenses relating to leases of low-value assets	79	70
	79	70

Material accounting policy information

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

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

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

Exceptions to lease accounting

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of residential properties to staff as well as access to Council owned sites to other utilities and leaseback vehicles to staff; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

\$ '000	2024	2023
(i) Assets held as rental property		
Lease income (excluding variable lease payments not dependent on an index or rate)	61	56
Lease income relating to variable lease payments not dependent on an index or a rate	23	27
Total income relating to operating leases for rental property assets	84	83
(ii) Repairs and maintenance: property		
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	123	108
Total income relating to operating leases for Council assets	123	108

Material accounting policy information

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

C2-2 Council as a lessor (continued)

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	827	–	39	–
Prepaid rates and charges	572	–	563	–
Accrued expenses:				
- Salaries and wages	155	–	162	–
- Employee expense on-costs	–	–	283	12
- Other expenditure accruals	642	–	465	–
Other	333	–	91	–
Total payables	2,529	–	1,603	12

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables.

Payables

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

C3-2 Borrowings

Financing arrangements

\$ '000	2024	2023
Total facilities		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	100	100
Total financing arrangements	600	600
Undrawn facilities		
– Bank overdraft facilities	1,000	500
– Credit cards/purchase cards	198	94
Total undrawn financing arrangements	1,198	594

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

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

C3-3 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	838	–	698	–
Sick leave	7	–	–	–
Long service leave	2,169	163	1,917	138
Accrued leave	62	–	42	–
Total employee benefit provisions	3,076	163	2,657	138

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	697	1,587
	697	1,587

Material accounting policy information

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

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

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

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods. These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

Other reserves

Other reserve movements in the Statement of Changes in Equity include the realisation of found assets (\$2.7m) and derecognition of duplicate assets (\$4.15m) discovered during the revaluation process.

D Risks and accounting uncertainties

D1-1 Risks relating to financial instruments held

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

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

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	5,882	5,748	5,882	5,758
Receivables	10,488	5,208	10,488	5,208
Investments				
– Debt securities at amortised cost	25,500	27,500	25,500	27,500
Total financial assets	41,870	38,456	41,870	38,466
Financial liabilities				
Payables	2,529	1,615	2,529	1,615
Total financial liabilities	2,529	1,615	2,529	1,615

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value
- **Debt securities at amortised cost** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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

Council's finance area manages the cash and investments portfolio.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled at each Council meeting setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

D1-1 Risks relating to financial instruments held (continued)

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	310	320

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet due	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2024				
Gross carrying amount	1,349	773	27	2,149
2023				
Gross carrying amount	–	256	20	276

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	5,443	174	603	132	1,987	8,339
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	–	4,692	23	10	207	4,932
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

continued on next page ...

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D1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	–	2,529	–	–	2,529	2,529
Total financial liabilities		–	2,529	–	–	2,529	2,529
2023							
Payables	0.00%	–	1,615	–	–	1,615	1,615
Total financial liabilities		–	1,615	–	–	1,615	1,615

D2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

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

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability.

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment C1-6									
		30/06/24	30/06/23	–	–	4,295	4,651	4,295	4,651
		30/06/24	30/06/23	–	–	51	49	51	49
		30/06/24	30/06/23	–	–	15	26	15	26
		30/06/24	30/06/18	4,718	3,751	–	–	4,718	3,751
		30/06/24	30/06/18	6,827	4,928	–	–	6,827	4,928
		30/06/24	30/06/22	–	–	224,989	188,754	224,989	188,754
		30/06/24	30/06/22	–	–	65,340	52,563	65,340	52,563
		30/06/24	30/06/22	–	–	22,239	21,305	22,239	21,305
		30/06/24	30/06/22	–	–	26,527	25,520	26,527	25,520
		30/06/24	30/06/22	–	–	1,373	1,174	1,373	1,174
				11,545	8,679	344,829	294,042	356,374	302,721

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment, Office Equipment and Furniture and Fittings

Plant and Equipment, Office Equipment and Furniture and Fittings are valued at depreciated historical cost.

The carrying amount of these assets approximates fair value due to the nature of the items. Council values Plant and Equipment, Office Equipment and Furniture and Fittings using unobservable level 3 inputs including gross historical cost, estimated useful life of the asset and residual value.

Land - Operational

This asset class comprises of all of Council's land classified as Operational Land under the *NSW Local Government Act 1993*. Land was revalued as at 30 June 2024 by Marsh Pty Ltd.

Fair value is based on sales of land in the locality and principles of the direct comparison method for individual parcels. Where there is a lack of comparable sales, closest comparable sales of properties with similar characteristics is used.

D2-1 Fair value measurement (continued)

Direct comparison method is considered a level 2 input, involves the analysis of sales evidence and comparisons of the subject land, taking into account matters such as area, location and other general site characteristics. The valuation techniques used maximise the use of observable data where it is available.

Buildings - Non Specialised

Buildings were valued at 30 June 2024 by Marsh Pty Ltd.

Fair value is determined using a sales based market value approach. A market approach is based on available sales evidence using either the direct comparison, summation or income approaches. Where a market value approach is not suitable, an alternative replacement cost approach is used. The cost approach may not be suitable for assets of a specialised nature where there is a lack of market evidence.

Market approach valuation is deemed to be a level 2 input. The valuation techniques used maximise the use of observable data where it is available.

Water Infrastructure

This comprises of water mains, reservoirs, bores, pumping stations and treatment plants.

These asset classes were indexed as at 30 June 2024 by the NSW Water Supply & Sewerage Construction Cost Index from the NSW Reference Rates Manual.

Replacement costs are based on the use of relevant unit rates based on component design, specification and material used, further adjusted for any location, geographical or other adjustments. All assets are split into the components used for asset management planning purposes.

Physical inspections were undertaken during 2023/24 on above ground infrastructure to confirm condition. Some assets such as underground pipes are not able to be inspected due to their nature. For these assets, reliance is placed on asset management and GIS system data based from day-to-day operations to manage these assets.

This approach is deemed to be a level 3 input due to the use of data that is unobservable in the market.

Fair value measurements using significant unobservable inputs (level 3)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	2024	2023
Balance at 1 July	294,042	267,257
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	42,816	19,170
Other movements		
Purchases (GBV)	7,952	16,360
Disposals (WDV)	(697)	(474)
Depreciation and impairment	(9,251)	(8,271)
Adjustments and transfers	(1,478)	–
Balance at 30 June	333,384	294,042

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

D3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation, the next of which is due effective 30 June 2024, and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

D3-1 Contingencies (continued)

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ended 30 June 2024 was \$46,584.30. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is \$29,180.13.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

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

* excluding member accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.22% as at 30 June 2024.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.00% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 and 2.5% per annum thereafter

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

D3-1 Contingencies (continued)

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

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

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	1,180	953
Post-employment benefits	160	129
Other long-term benefits	35	23
Total	1,375	1,105

Other transactions with KMP and their related parties

Nature of the transaction		Transactions	Outstanding		Impairment	
\$ '000	Ref	during the year	balances including commitments	Terms and conditions	provision on outstanding balances	Impairment expense
2024						
Rental of Council Owned Properties	1	16	-		-	-
2023						
Rental of Council Owned Properties	1	11	-		-	-

1 Council owned properties rented to KMP.

E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Members expenses – chairperson’s fee	17	17
Members expenses – members fees	85	82
Members expenses (incl. chairperson) – other (excluding fees above)	17	21
Total	119	120

E2 Other relationships**E2-1 Audit fees**

\$ '000	2024	2023
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	35	17
Remuneration for audit and other assurance services	35	17
Total Auditor-General remuneration	35	17
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal Audit costs	18	33
Remuneration for audit and other assurance services	18	33
Total remuneration of non NSW Auditor-General audit firms	18	33
Total audit fees	53	50

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	11,464	2,215
Add/(less) for non-cash items:		
Depreciation and amortisation	9,476	8,271
(Gain) / loss on disposal of assets	48	(168)
Non-cash capital grants and contributions	(91)	–
Change in assets and liabilities:		
Movements in operating assets and liabilities		
(Increase) / decrease of receivables	(5,280)	132
(Increase) / decrease of inventories	(165)	(205)
(Increase) / decrease of other current assets	(909)	–
Increase / (decrease) in payables	788	39
Increase / (decrease) in other accrued expenses payable	170	(570)
Increase / (decrease) in other liabilities	(44)	5
Increase / (decrease) in employee benefit provision	444	84
Increase / (decrease) in income received in advance	–	(1,125)
Net cash flows from operating activities	15,901	8,678

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Water infrastructure	8,463	3,705
Total commitments	8,463	3,705

These expenditures are payable as follows:

Within the next year	8,463	3,705
Total payable	8,463	3,705

Sources for funding of capital commitments:

Unrestricted general funds	8,463	3,705
Total sources of funding	8,463	3,705

Details of capital commitments

Construction of Awning at Temora Workshop - \$58k
 Jugiong High Voltage Project - \$692k
 Kingsvale to Young Pipeline Upgrade - \$63k
 Marinna Pump Station Renewal - \$66k
 Matong WPS - \$49k
 Microwave Link Sites - \$50k
 Minor Pipeline Works - \$27k
 Minor Reservoir Repairs - \$22k
 Oura Pump Station and Dosing Room - \$1,889k
 Oura Reservoir and Aerator - \$5,308k
 Pump Station Switch Board Orders - \$109k
 Thanowring Road - \$95k
 West Wyalong Standpipe Reservoir - \$12k
 Other Minor Works - \$23k

F3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

F4 Statement of performance measures

F4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators		Benchmark
			2023	2022	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(387)	(1.45)%	(11.78)%	(9.83)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	26,740				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	26,740	69.20%	82.61%	93.13%	> 60.00%
Total continuing operating revenue ¹	38,639				
3. Unrestricted current ratio					
Current assets less all external restrictions	32,291	(46.33)x	14.75x	10.58x	> 1.50x
Current liabilities less specific purpose liabilities	(697)				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9,089	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	–				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	2,268	34.07%	4.62%	21.86%	< 10.00%
Rates and annual charges collectable	6,657				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	31,382	21.67	23.55	28.23	> 3.00
Monthly payments from cash flow of operating and financing activities	1,448	months	months	months	months

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

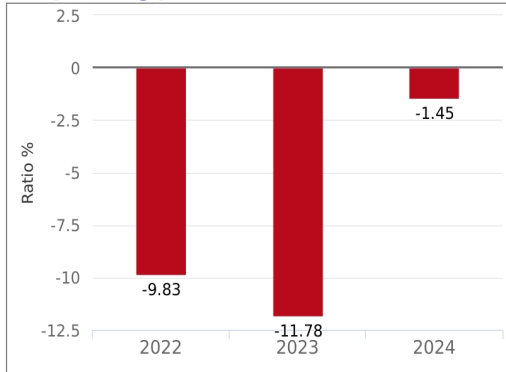
(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

End of the audited financial statements

G Additional Council disclosures (unaudited)

G1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2023/24 result

2023/24 ratio (1.45)%

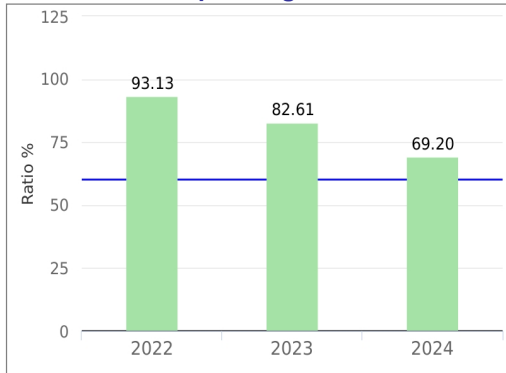
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2023/24 result

2023/24 ratio 69.20%

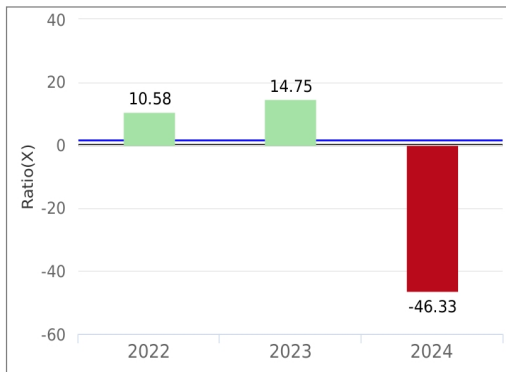
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2023/24 result

2023/24 ratio (46.33)x

Benchmark: — > 1.50x

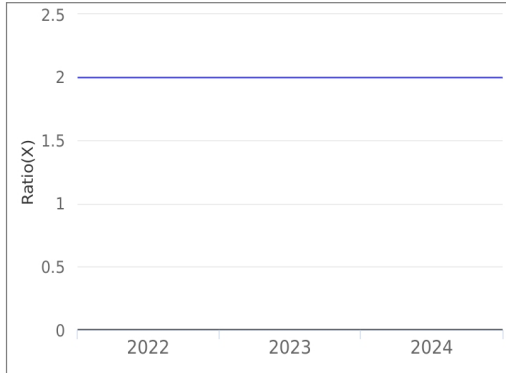
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

G1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2023/24 result

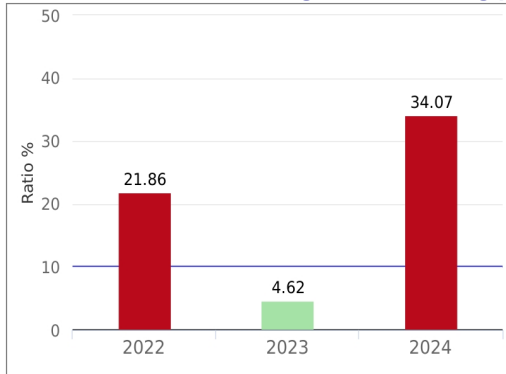
2023/24 ratio ∞

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2023/24 result

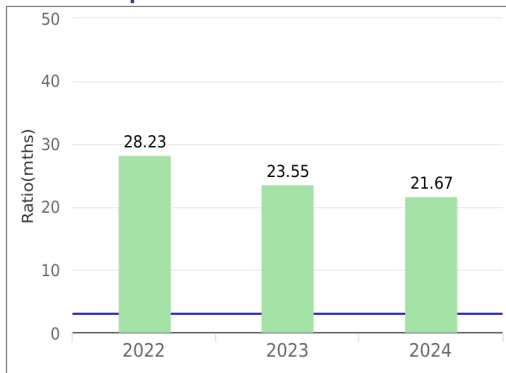
2023/24 ratio 34.07%

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 21.67 months

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

Goldenfields Water County Council

General Purpose Financial Statements

for the year ended 30 June 2024

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Goldenfields Water County Council

General Purpose Financial Statements

for the year ended 30 June 2024

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

Goldenfields Water County Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

To be innovative leaders in the supply and distribution of water through regional efficiency, technical excellence and customer service.



Goldenfields Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Special Purpose Financial Statements:	
Income Statement of water supply business activity	4
Statement of Financial Position of water supply business activity	5
Note – Material accounting policy information	6
Auditor's Report on Special Purpose Financial Statements	8

Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Goldenfields Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial Reporting*,
- Sections 3 and 4 of the NSW Department of Planning and Environment, Water's Regulatory and assurance framework for local water utilities.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 5 September 2024.

Clr Matthew Stadtmiller
Chairperson
05 September 2024

Clr Robert Callow
Deputy Chairperson
05 September 2024

Aaron Drenovski
General Manager
05 September 2024

Melody Carr
Responsible Accounting Officer
05 September 2024

Goldenfields Water County Council | Income Statement of water supply business activity | for the year ended 30 June 2024

Goldenfields Water County Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	6,216	6,041
User charges	18,629	14,980
Fees	111	61
Interest and investment income	1,577	814
Net gain from the disposal of assets	–	168
Other income	207	191
Total income from continuing operations	26,740	22,255
Expenses from continuing operations		
Employee benefits and on-costs	8,503	8,078
Materials and services	8,828	8,001
Depreciation, amortisation and impairment	9,476	8,271
Water purchase charges	134	128
Other expenses	186	211
Net loss from the disposal of assets	48	–
Total expenses from continuing operations	27,175	24,689
Surplus (deficit) from continuing operations before capital amounts	(435)	(2,434)
Grants and contributions provided for capital purposes	11,899	4,649
Surplus (deficit) from continuing operations after capital amounts	11,464	2,215
Surplus (deficit) from all operations before tax	11,464	2,215
Surplus (deficit) after tax	11,464	2,215
Plus accumulated surplus	97,081	94,866
Plus: other reserves movements	2,701	–
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	111,246	97,081
Return on capital %	(0.1)%	(0.8)%
Subsidy from Council	16,444	15,284
Calculation of dividend payable:		
Surplus (deficit) after tax	11,464	2,215
Less: capital grants and contributions (excluding developer contributions)	(11,899)	(4,649)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Goldenfields Water County Council

Statement of Financial Position of water supply business activity as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	5,882	5,748
Investments	25,500	27,500
Receivables	10,488	5,208
Inventories	1,144	979
Prepayments	909	–
Total current assets	43,923	39,435
Non-current assets		
Infrastructure, property, plant and equipment	372,296	319,651
Total non-current assets	372,296	319,651
Total assets	416,219	359,086
LIABILITIES		
Current liabilities		
Payables	2,529	1,603
Employee benefit provisions	3,076	2,657
Total current liabilities	5,605	4,260
Non-current liabilities		
Payables	–	12
Employee benefit provisions	163	138
Total non-current liabilities	163	150
Total liabilities	5,768	4,410
Net assets	410,451	354,676
EQUITY		
Accumulated surplus	111,246	97,081
Revaluation reserves	299,205	257,595
Total equity	410,451	354,676

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2022* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Goldenfields Water County Council (whole of Council operation)

Water supply within the Local Government areas of Bland, Coolamon, Junee, Temora and parts of Cootamundra-Gundagai, Hilltops and Narrandera. Bulk water is supplied to Hilltops and Cootamundra-Gundagai Councils.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 25% (LY: 25%)

Land tax – the first \$1,075,000 of combined land values attracts 0%. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

Note – Material accounting policy information (continued)

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (LY: 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the ‘Council’ as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face ‘true’ commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council’s borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses ‘would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field’.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council’s business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/2024.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply businesses are permitted to pay an annual dividend from its water supply surplus.

Each dividend must be calculated and approved in accordance with Section 4 of the Department of Planning and Environment - Water’s regulatory and assurance framework.

- 50% of this surplus in any one year, or
- the number of water supply assessments at 30/06/2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with Section 4 of the Department of Planning and Environment - Water’s regulatory and assurance framework, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DPIE - Water.

Goldenfields Water County Council

Special Purpose Financial Statements
for the year ended 30 June 2024

Goldenfields Water County Council

SPECIAL SCHEDULES
for the year ended 30 June 2024

To be innovative leaders in the supply and distribution of water through regional efficiency, technical excellence and customer service.



Goldenfields Water County Council

Special Schedules

for the year ended 30 June 2024

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Goldenfields Water County Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
Buildings	Council Office	–	–	175	112	2,325	2,876	0.0%	100.0%	0.0%	0.0%	0.0%
	Council Works Depots	–	–	109	88	2,492	3,313	2.9%	86.4%	8.3%	2.4%	0.0%
	Council Houses	–	–	26	29	2,010	4,003	19.7%	0.0%	62.9%	17.4%	0.0%
	Sub-total	–	–	310	229	6,827	10,192	8.7%	56.3%	27.4%	7.6%	0.0%
Water supply network	Mains	24,233	38,047	2,381	2,225	224,989	393,174	25.6%	34.7%	19.9%	12.8%	7.0%
	Pumping Stations & Bores	2,993	3,968	2,430	3,333	22,239	37,031	37.7%	22.1%	17.6%	12.9%	9.7%
	Reservoirs	2,510	10,254	689	478	65,340	117,889	8.4%	46.1%	28.7%	16.1%	0.8%
	Treatment	1,641	5,593	2,548	2,284	26,527	45,675	16.5%	14.8%	61.1%	2.9%	4.7%
	Microwave Network	–	–	119	195	1,373	1,461	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	31,377	57,862	8,167	8,515	340,468	595,230	22.4%	34.6%	24.6%	12.7%	5.7%
Total – all assets		31,377	57,862	8,477	8,744	347,295	605,422	22.2%	34.9%	24.6%	12.6%	5.7%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Goldenfields Water County Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators		Benchmark
			2023	2022	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	10,930	217.64%	297.61%	309.51%	> 100.00%
Depreciation, amortisation and impairment	5,022				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	31,377	12.67%	22.02%	34.78%	< 2.00%
Net carrying amount of infrastructure assets	247,738				
Asset maintenance ratio					
Actual asset maintenance	8,744	103.15%	109.92%	92.08%	> 100.00%
Required asset maintenance	8,477				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	57,862	9.56%	12.01%	14.58%	
Gross replacement cost	605,422				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

WATER PRODUCTION REPORT

Report prepared by Production and Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Water Production Report be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 3 A Healthy Natural Environment

BACKGROUND

Goldenfields Water provides the essential water requirements of about 40,000 people spread over an area in excess of 20,000 square kilometres between the Lachlan & Murrumbidgee Rivers in the South West of NSW.

Goldenfields Waters' supply system consists of five separate water schemes, Jugiong, Oura, Mt Arthur, Mt Daylight and Hylands Bridge. Goldenfields Water carries out water supply functions within the Local Government areas of Bland, Coolamon, Cootamundra, Hilltops, Junee, Temora, and parts of Narrandera and Wagga Wagga.

Hilltops Shire Council, Cootamundra Gundagai Shire Council and Riverina Water County Council are retailers, who purchase bulk water from Goldenfields and supply the water to retail customers in their respective local government areas.

REPORT

Jugiong drinking Water Scheme

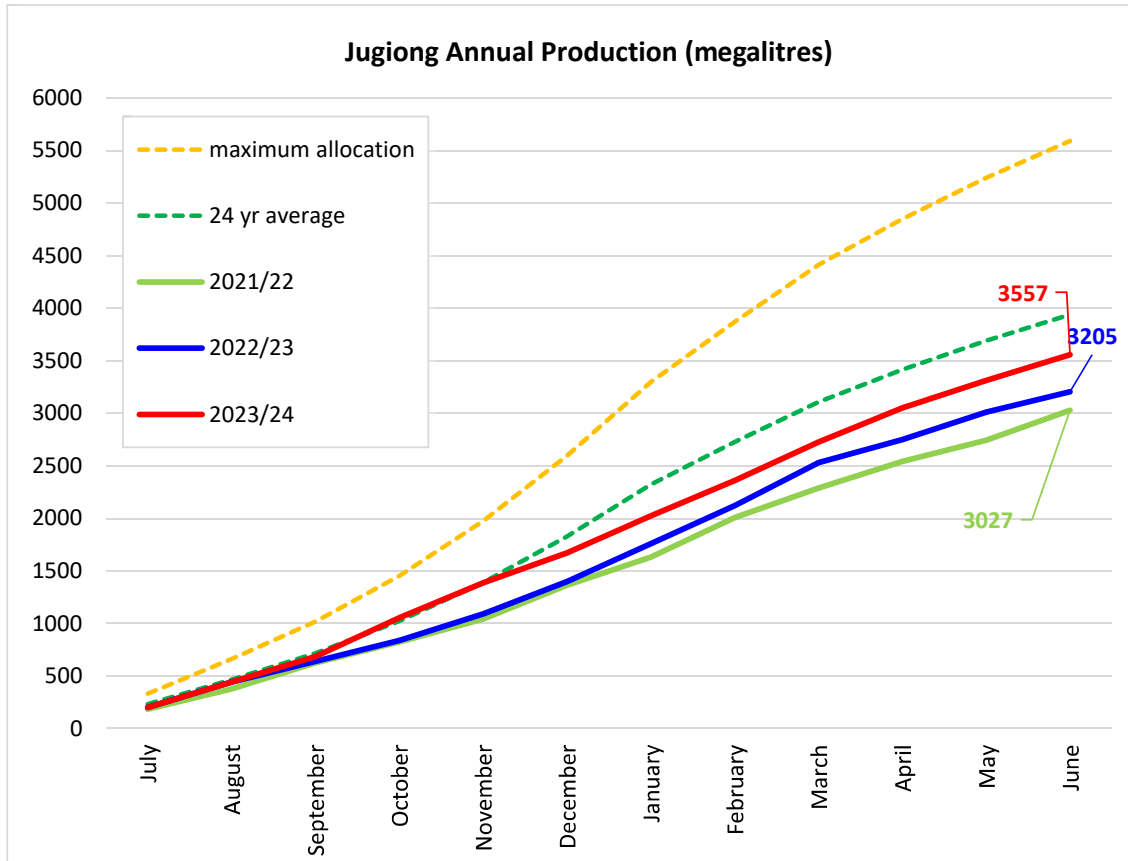
The Jugiong drinking water scheme sources water from the Murrumbidgee River and has an extraction licence entitlement of 5590ML per annum. Water from the Murrumbidgee River is treated through a 40ML/day, conventional Water Treatment Plant that consists of: Coagulation, Flocculation, Clarification, Filtration, Disinfection and Fluoridation.

The Jugiong Scheme has 14 sets of reservoirs and 8 pumping stations. The Jugiong Scheme supplies bulk water to the Hilltops and Cootamundra-Gundagai Regional Councils for supply to the townships of Cootamundra, Harden and Young with a population of approximately 6800, 2200 and 8000 respectively.

Goldenfields Water also provides additional retail supply to approximately 600 customers in the villages of Stockinbingal, Wallendbeen and Springdale.

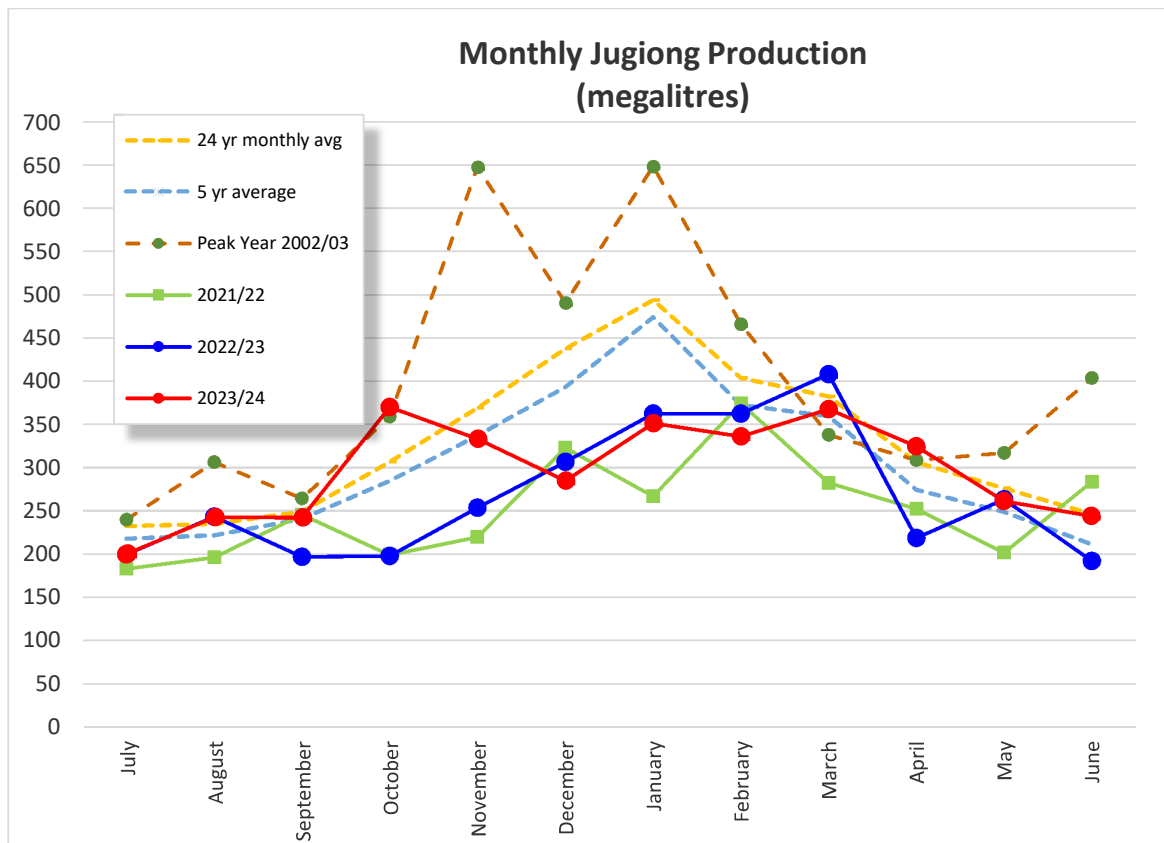
GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

For the 2023/24 financial year, 3557ML of water had been extracted from the Murrumbidgee River and processed at the Jugiong Water Treatment plant. This is slightly higher than for the 2022/23 FY where 3205ML was extracted. An increase of 352ML. This is illustrated in the graph below.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Jugiong monthly production started slightly higher in July with 200ML extracted and treated for the month. August saw a further increase in production with 242ML and September was like August with 242ML extracted and treated. Some warm dry weather saw 370ML extracted in October before some stormy wet periods saw a decrease for the month of November with 333ML extracted and treated. December also saw a decrease in production with 294ML extracted before an increase in January with 356ML extracted and treated. A slight decrease in production for February with 336ML extracted before an increase in Production in March saw 368ML extracted and treated. As we move into the cooler months water production has decreased in the months of April, May and June with 325ML, 261ML and 244ML respectively extracted and treated through the Jugiong Water Treatment Plant.



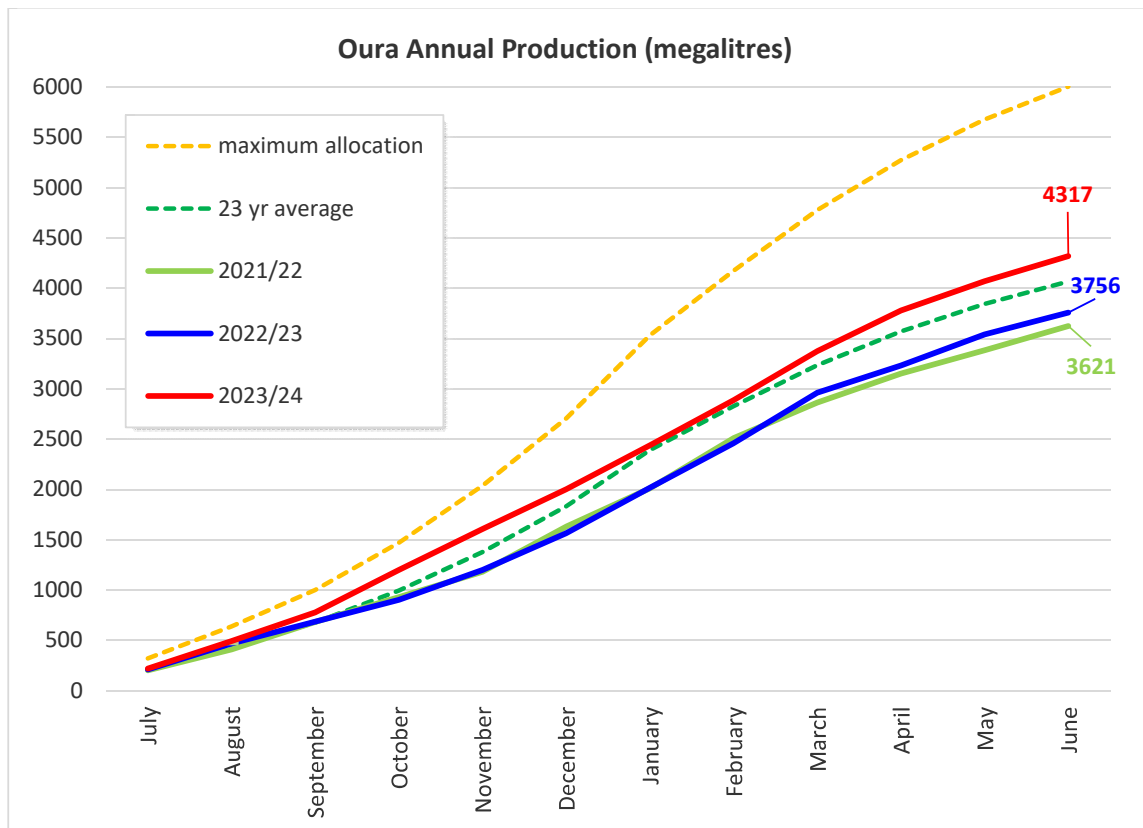
GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Oura Drinking Water Scheme

The water source at Oura is the Murrumbidgee inland alluvial aquifer, this water is extracted from 4 bores namely: Bores 2, 3, 4 and 6. The raw water then goes through a treatment process at the Oura Water Treatment Plant that includes Aeration, Disinfection and Fluoridation.

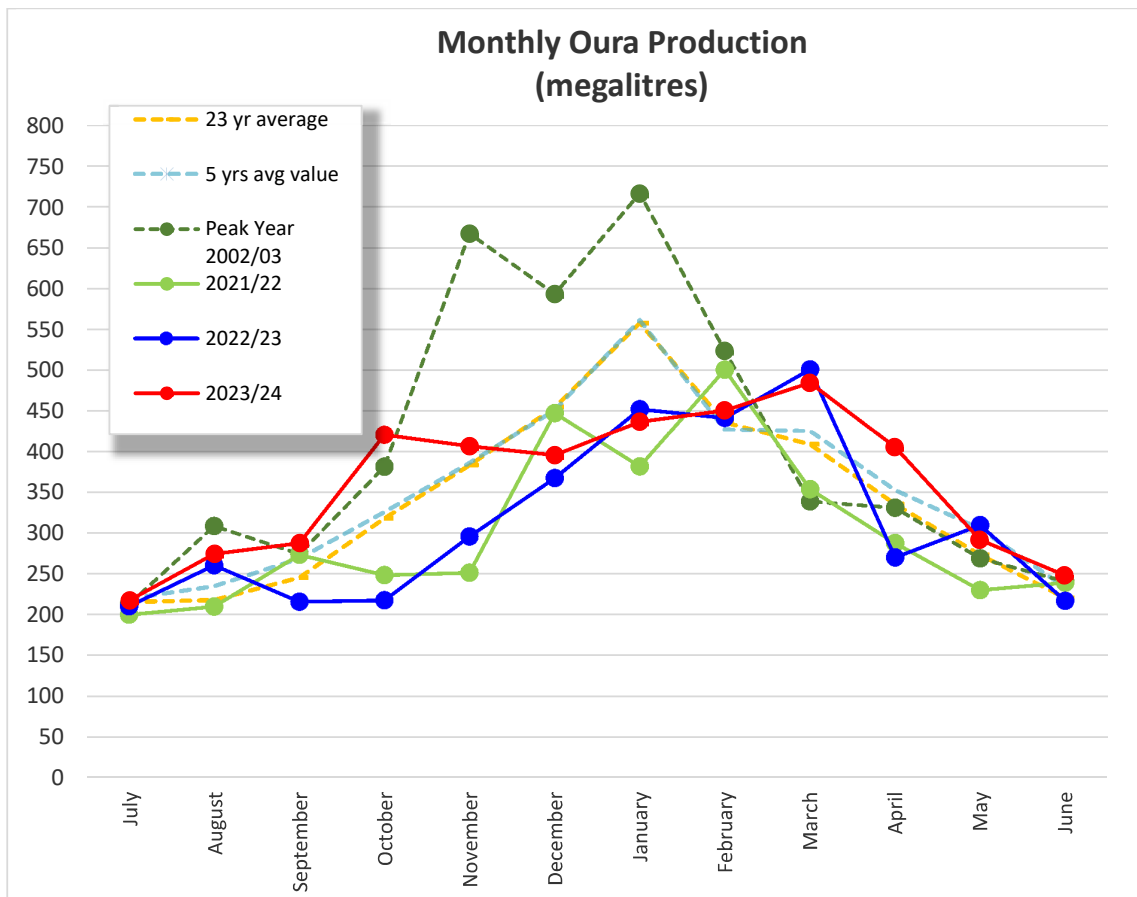
The Oura scheme has 33 sets of reservoirs, and 19 pumping stations, produces drinking water for approximately 14,600 people in the Bland, Coolamon, Junee, Narrandera and Temora Shires. The Oura scheme can also supply water to the Northern side of the rural area of Wagga Wagga City when required.

For the 2023/24 financial year, 4317ML of water has been extracted from the Oura Borefield and processed at the Oura Water Treatment Plant. This is an increase in production compared to 2022/23 FY where 3756ML of water was extracted for the same period. An increase in production of 561ML. This is depicted in the graph below.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Oura monthly water production has started slightly higher in July where 217ML was extracted from the Oura bores. August saw an increase in production where 274ML was extracted, a further increase in production for September saw 287ML extracted. As with Jugiong a warm dry period saw a further increase in production for October 420ML before some stormy wet periods in November saw a slight decrease in production for the month with 406ML extracted in November. December saw a slight decrease to 395ML before an increase in production in January 437ML, further increases in production have been observed for February 450ML and March 484ML. As we move into the cooler months water production has decreased in the months of April, May and June with 405ML, 292ML and 248ML respectively extracted and treated through the Oura Water Treatment Plant.

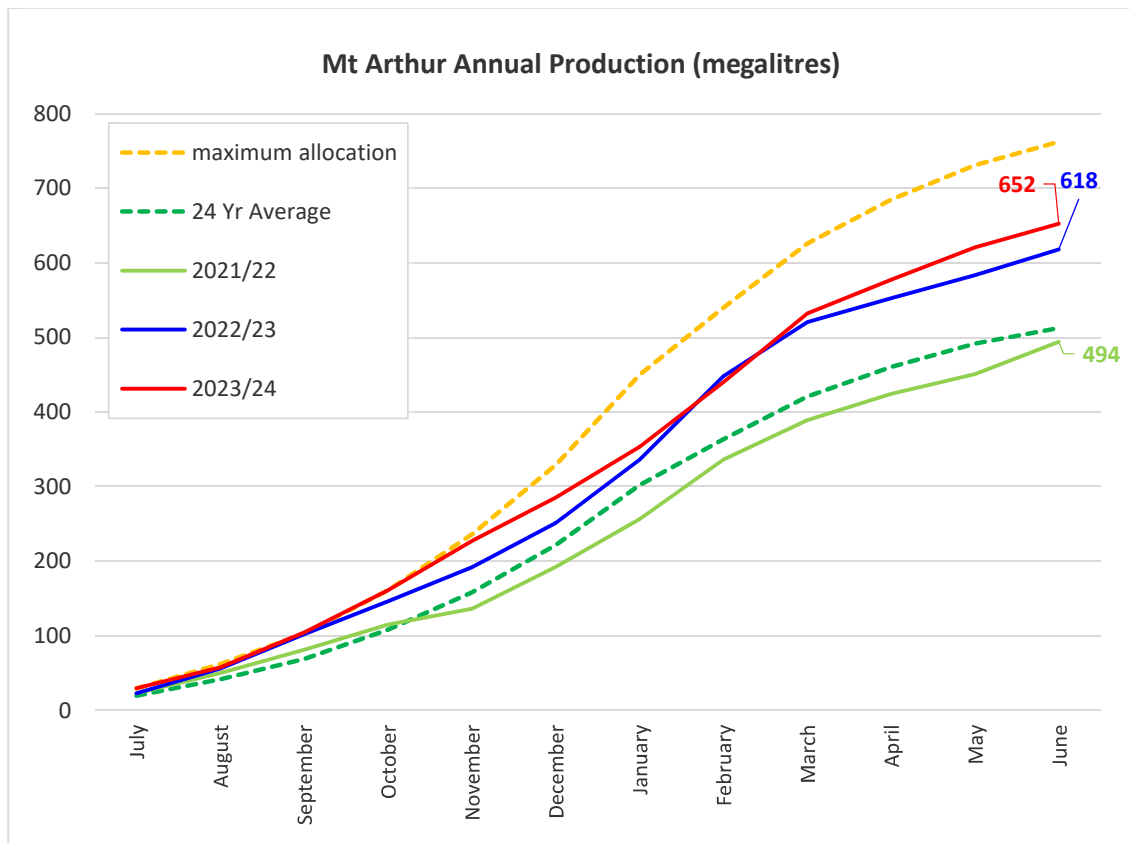


GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Mount Arthur Drinking Water Scheme

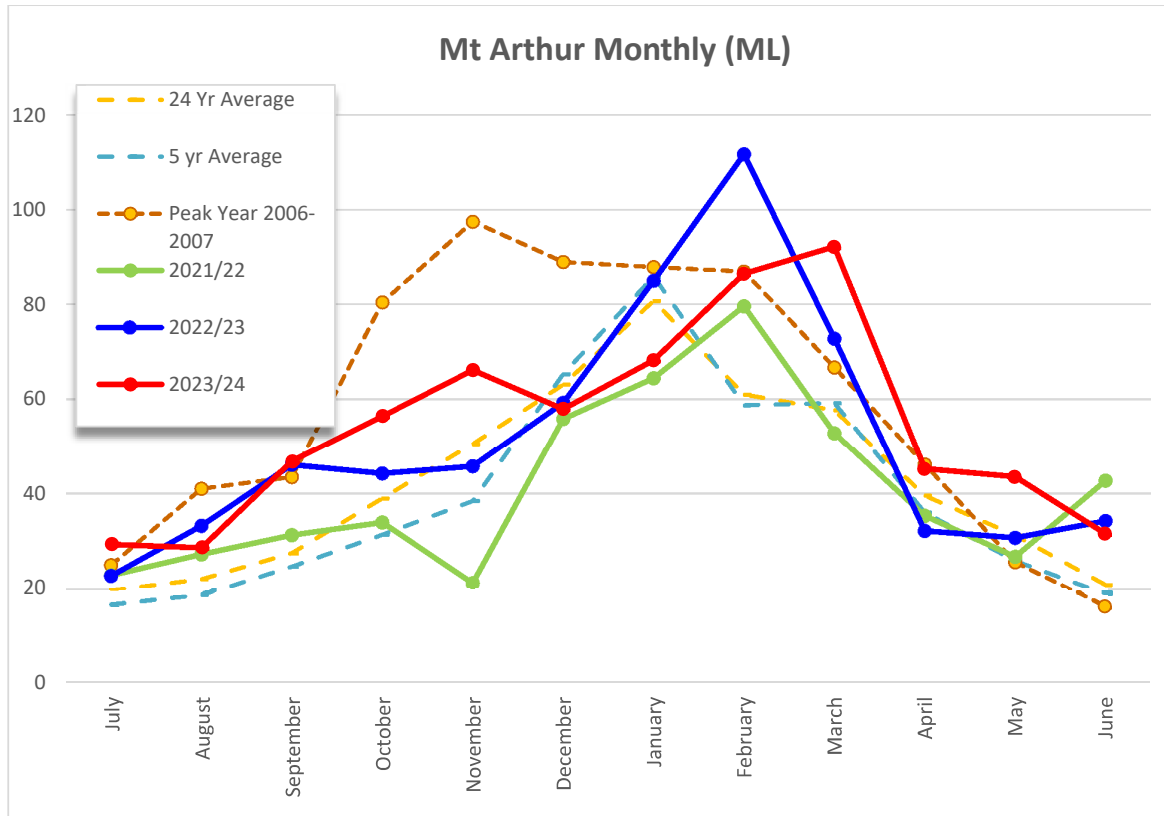
The Mount Arthur Water Source is from the Lachlan Fold belt Aquifer System. The water is extracted via two bores, bores 1 and 2 located in the Wagga Wagga City Council area South of Matong. The water is disinfected before distribution through 9 sets of reservoirs supplying approximately 2400 people with water in the Coolamon shire.

For the 2023/24 financial year, 652ML of water has been extracted from the Mt Arthur Borefield. This is an increase compared to the 2022/23 FY where 618ML was extracted from the Mt Arthur bores for the same period. An increase of 34ML. As can be seen in the graph below, production is trending slightly higher to previous years.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Mt Arthur monthly water production started slightly higher to previous years with 29ML of water extracted from the bores in July. August saw a slight decrease to 28ML extracted and September a further increase to 47ML extracted. Production for the period of September through to November has been steadily increasing every month with September 47ML, October 56ML and November 66ML extracted. December saw a decrease in Production to 68ML for the month. January 68ML, February 87ML and March 92ML have all recorded steady increases in production. As we move into the cooler months water production has decreased in the months of April, May and June with 45ML, 44ML and 32ML respectively extracted and treated through the Mt Arthur Scheme.

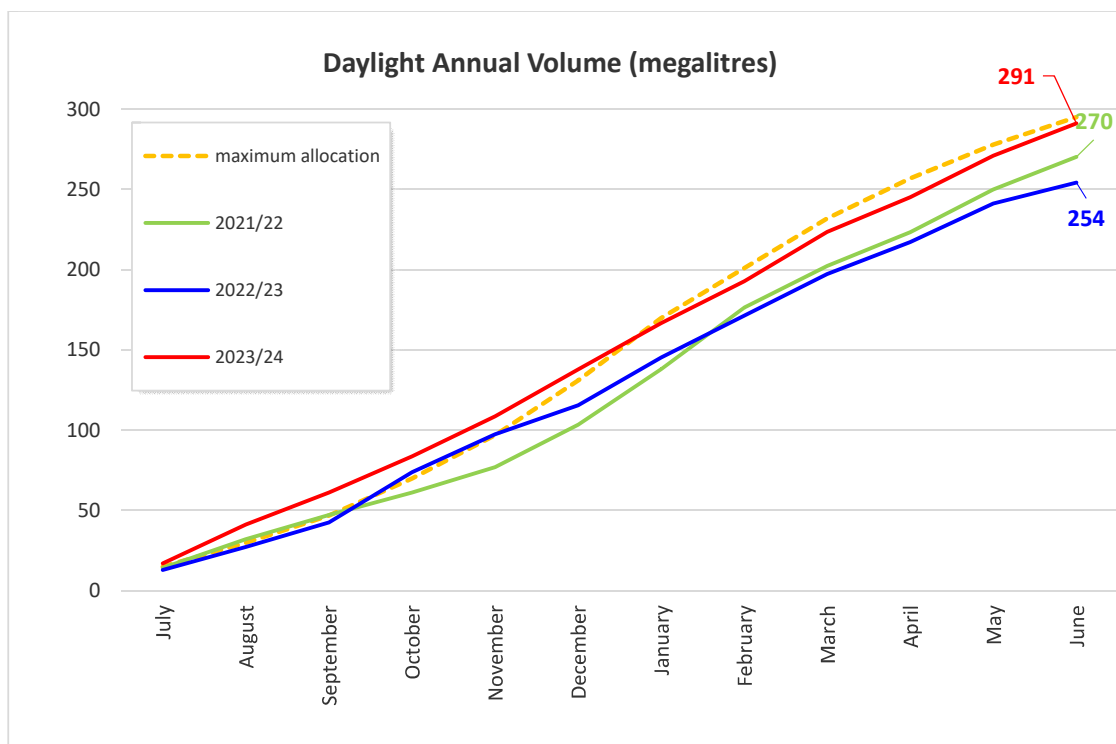


GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Mount Daylight Drinking Water Scheme

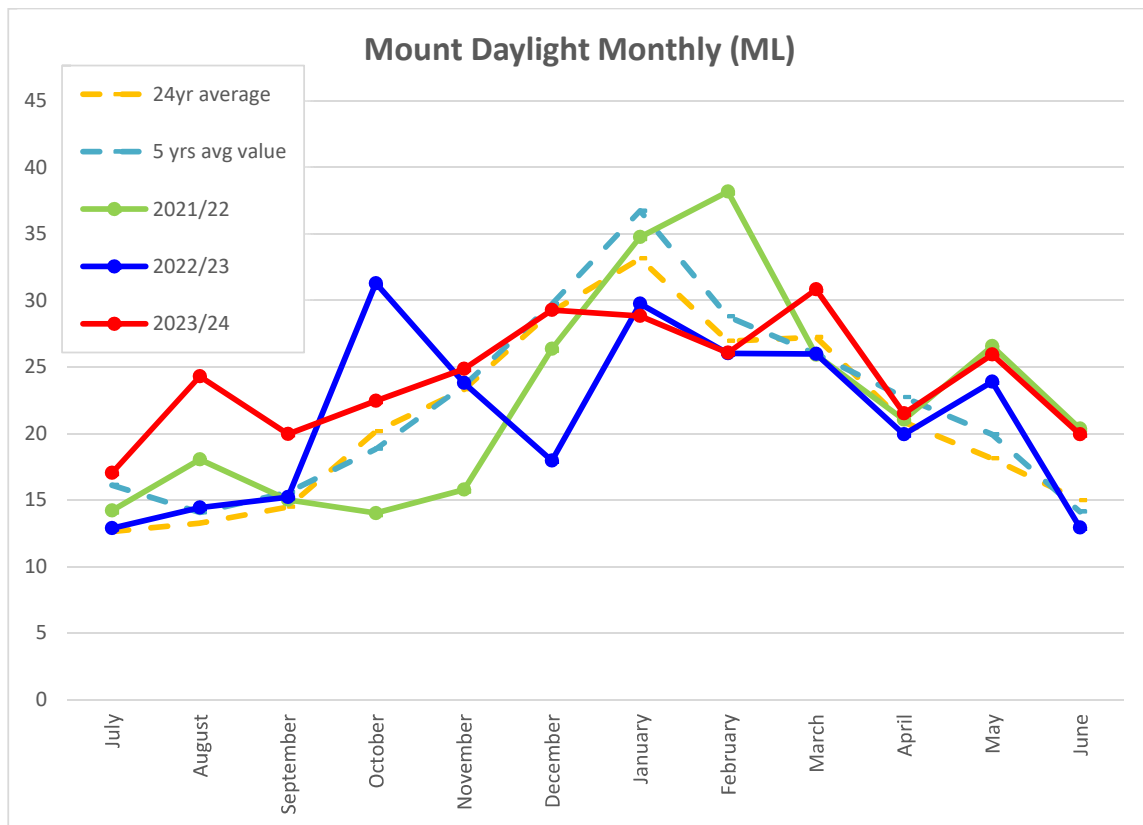
The Mount Daylight water source is from the Lower Lachlan alluvium aquifer. The Mount Daylight bores are jointly operated with Carathool Shire Council. Carathool Shire Council is responsible for bore management. There are 7 sets of reservoirs in the Mt Daylight scheme. Mt Daylight supplies water to approximately 125 people in the villages of Naradhan, Weethalle and Tallimba which is located within the Bland Shire.

For the 2023/24 financial year 291ML of water has been extracted from the Mt Daylight Borefield. This is an increase in volume of 37ML compared to the 2022/23 FY where 254ML was produced over the same period.



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

The monthly extraction totals for the Mt Daylight bores started very consistently with July seeing 17ML extracted with slight increases in August 24ML, September was slightly lower in production with 20ML extracted, the period September through to November seen consistent increases in production every month with September 20ML, October 22ML and November 25ML extracted from the Mt Daylight Bores. December saw a further decrease in production to 29ML, January was similar with just under 29ML extracted for the month. February 26ML saw a decrease in production before an increase in March where 31ML was extracted. As we move into the cooler months water production has decreased in April (22ML) before a slight increase in May (26ML) and then a further decrease in June (20ML). This is a similar trend to the last 2 years as can be seen in the graph below.



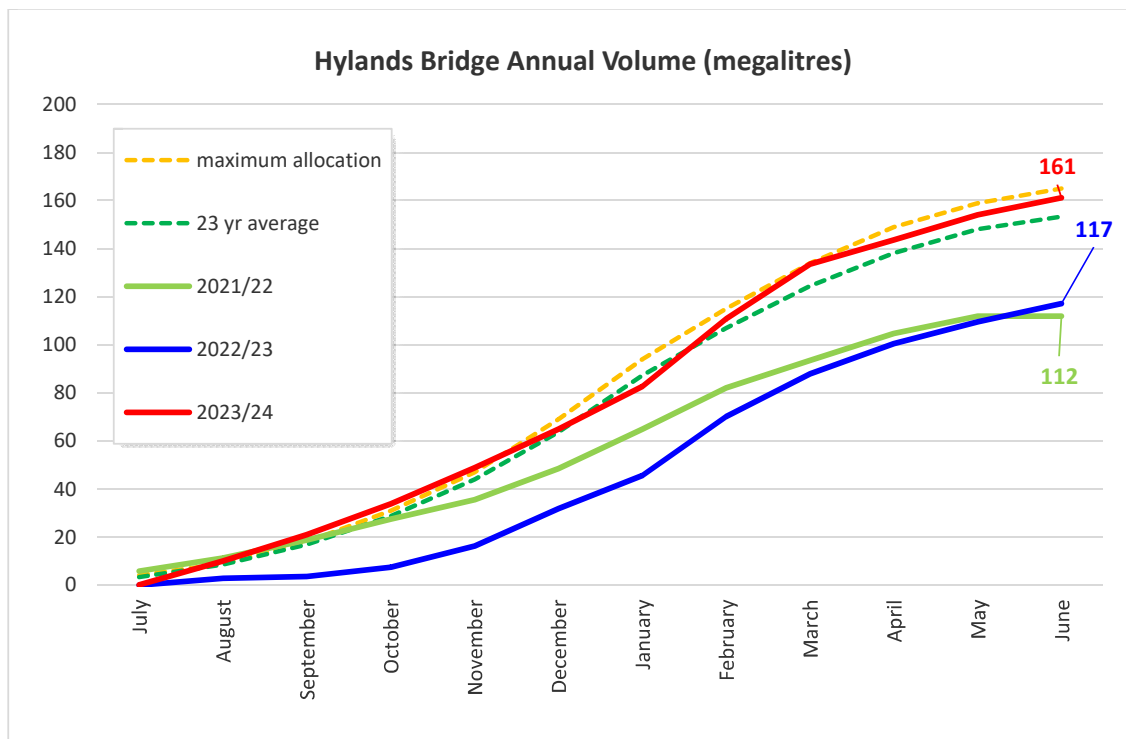
GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

Hylands Bridge - Non-Potable

Hylands Bridge supplies Non-Potable water to Barellan and Binya. The water is sourced through the Murrumbidgee Irrigation Area where Goldenfields Water holds 165ML shareholding for water entitlement.

For the 2023/24 financial year 161ML of water has been extracted from the Hylands Bridge Raw Water Scheme. This is a large increase compared to the same period last year where only 117ML had been extracted. Currently projecting to exceed our maximum allocation.

Note: A comparison between GWCC Production meter and Murrumbidgee Irrigation (MI) Production meter has indicated that there is a discrepancy between the two meters. GWCC will replace our old meter with a new meter as soon as one becomes available. GWCCs meter is reading between 30-35% higher than MI meter. (GWCC have replaced the old meter with a new one, this work was carried out on the 2nd of July 2024).



GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

LOCAL PREFERENCE

N/A

ATTACHMENTS: Nil

TABLED ITEMS: Nil

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

DRAFT POLICY - CP021 LEASE OF COUNCIL INFRASTRUCTURE FOR TELECOMMUNICATION.

Report prepared by Production & Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Board adopt the updated Policy - CP021 Lease of Council Infrastructure for Telecommunication.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Goldenfields Water is often requested to host third party telecommunication infrastructure on its assets. This is primarily due to the height of reservoirs and or existing telecommunication towers we have installed at sites to manage our operations.

Council have maintained Policy CP021 since 2011 without change.

REPORT

Policy CP021 established the requirements that Council staff will adhere to in regard to any third party requests to be hosted on Council assets. Historically consideration and acceptance of these requests were only considered based upon financial benefit to Council.

The Policy has now been updated to reflect current requirements and consideration of public health and safety.

The updated policy also advises that any approved request will be done so via a formal written licence agreement that takes all of these considerations into account.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

LOCAL PREFERENCE

NA

ATTACHMENTS: DRAFT Policy CP021 Lease of Council Infrastructure for Telecommunication

TABLED ITEMS: Nil



Policy No. CP021

Lease of Council Infrastructure for Telecommunication



Lease of Council Infrastructure for Telecommunication

1 INFORMATION ABOUT THIS POLICY

POLICY INFORMATION

Date Adopted by Board 2006	Board Resolution No. 11/136
Policy Responsibility Production and Services Manager	
Review Timeframe 4 years	
Last Review 2011	Next Scheduled Review 2028

DOCUMENT HISTORY

DOCUMENT NO.	DATE AMENDED	SUMMARY OF CHANGES
	04/06/2024	Addition of Definitions, related legislation and update safety requirements.
	DD/MM/YYYY	
	DD/MM/YYYY	
	DD/MM/YYYY	
	DD/MM/YYYY	
	DD/MM/YYYY	
	DD/MM/YYYY	

FURTHER DOCUMENT INFORMATION AND RELATIONSHIPS

Related Legislation	Telecommunications Act 1997 Local Government Act 1993 Public Health Act 2010 Work Health and Safety Act 2011
Related Policies	
Related Procedures, Protocols, Statements and Documents	



Lease of Council Infrastructure for Telecommunication

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Lease of Council Infrastructure for Telecommunication

3 PURPOSE

From time-to-time, Council receives requests from various organisations to make space available on parts of its infrastructure for the installation of telecommunications equipment. Because of concerns relating to site access, public liability, public health and work health & safety, Council will only allow new installations by commercial third parties when it is beneficial and operationally viable for Goldenfields.

4 DEFINITIONS

Act means the Telecommunications Act 1997 (Cth).

Adjoining Area means the area of the Land not including, but adjoining and adjacent to the Licensed Area.

ARPANSA meaning Australian Radiation Protection and Nuclear Safety Agency says what is a safe level of Electromagnetic Energy (EME) for people.

Commencement means the date specified in the contract.

Cost means a cost, charge, expense, outgoing, payment, fee and other expenditure of any nature.

Council means Goldenfields Water County Council.

Law means any present or future statutes, rules, regulations, proclamations, ordinances or by-laws, or amendment, consolidation, or replacement of them, whether Federal, State or local.

Licence means the licence granted via contract agreement with the licensee and council.

Licence Fee Date means the Commencement Date and each anniversary of the Commencement Date during the Term.

Licensed Area means that part of the Land, Structure or the Equipment Shelter upon which the Equipment is installed as depicted on the Licence

5 POLICY

That the leasing of space to commercial third parties on Council infrastructure for the purpose of installing telecommunications equipment is permitted primarily on beneficial grounds to Goldenfields Water and access by third parties is limited to the tower wherever possible.

All approved applications will be undertaken via a written licence agreement. The licence agreement will require the applicant to contribute to the required Electromagnetic energy (EME) surveys as required by ARPANSA to meet AS/NZS 2772.2 Standard and will agree to site safety requirements.

No installations will be allowed in areas designated for future use by Council.



Lease of Council Infrastructure for Telecommunication

Cost of lease/licence documentation and any required analysis to ensure structural integrity of Council's infrastructure shall be borne by the applicant or as agreed within the approved licence agreement.

Where mutually beneficial arrangements between Goldenfields Water and external organisations such as constituent Councils, NSW Police or NSW State Emergency Services, can be demonstrated such applications will be determined by the General Manager on a case by case basis.

The Licensee must pay the Licence Fee to Council during the Term on the Licence Fee Date by paying the Licence Fee into the Council's Bank Account by Electronic Funds Transfer.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

UPDATED PP007 WATER SERVICE CONNECTION POLICY

Report prepared by Engineering Manager

COUNCIL OFFICER RECOMMENDATION

That the board adopt the updated PP007 Water Service Connection Policy

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Goldenfields Water has an existing PP007 Water Service Connection Policy.

At the April 2000 Board meeting a resolution was made by Council to donate the access charge for community bodies (attached).

REPORT

The donation of access charges to community bodies has been carried out since the April 2000 Council resolution. This updated policy now captures this information rather than referring to and relying on a resolution from years past.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS:

- Draft PP007 Water Service Connection Policy
- April 2000 Access Charges Resolution

TABLED ITEMS: Nil



Policy No. PP007

Water Service Connection Policy

Water Service Connection Policy

1 INFORMATION ABOUT THIS POLICY

POLICY INFORMATION

Date Adopted by Board 23 February 2023	Resolution No. 16/084, 21/098, 23/006
Policy Responsibility General Manager	
Review Timeframe 4 yearly	
Last Review 23/02/2023	Next Scheduled Review February 2027

DOCUMENT HISTORY

DOCUMENT NO.	DATE AMENDED	SUMMARY OF CHANGES
	21/12/2018	6.2.4 Service Connections to be served directly from GWCC water mains 6.2.5 Service Connection to Multiple Residential Units
	13/12/2019	6.2.1 Non Residential Rural Connection addition of approval for private infrastructure in Road Reserves and Rail Corridors. Reformatting of existing clauses.
	February 2020	6.2.1 Removal of 2km limit for connections. Added clause requiring applicant to enter into legally binding agreement.
	October 2021	Added clauses 6.3 Disconnection conditions and 6.4 Temporary Connections
	February 2023	Addition of Clause 6.2.6 Connections to Leasehold Land and 6.3 Isolation Valves on Customer's side of meter
	August 2024	Addition of Clause 6.2.7 Concessions and Donations to Community Groups and Service Organisations, as per Council Resolution 00/046

FURTHER DOCUMENT INFORMATION AND RELATIONSHIPS

Related Legislation	Local Government Act 1993 NSW Local Government (General) Regulation 2005
Related Policies	Backflow Prevention Policy Developer Charges Policy Debt Recovery and Hardship Policy Drinking Water Management System



Policy No. PP007

Water Service Connection Policy

<p>Related Procedures, Protocols, Statements and Documents</p>	
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Water Service Connection Policy

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3 PURPOSE

To ensure all connections to the Goldenfields Water County Council (Goldenfields Water) water supply network conform to requirements and that property owner's responsibilities are clearly defined.

4 SCOPE

This policy applies to all new water service connections. This policy also applies to all water service connections where disconnection may occur.

5 DEFINITIONS

Service Connection – The point of connection between the customer's internal plumbing and the Goldenfields Water water supply network separated by a water meter.

Equivalent Tenement – (ET) The demand or loading a development will have on infrastructure in terms of the water consumption for an average residential dwelling or house.

Residential Service Connection – A connection made to Goldenfields Water's urban infrastructure which is serviced by a reservoir via a distribution network and the main use is for residential accommodation (but not a hotel, motel, guest house, boarding house, lodging house, or nursing home). The connection is based on an equivalent tenement of 250 kl pa.

Non-Residential Rural Service Connection – A connection made to Goldenfields Water's rural infrastructure which is located outside the urbanised areas and is serviced directly from the water main and the water is used for stock and domestic requirements. The connection is based on an equivalent tenement of 250 kl pa.

Non Residential Other Service Connection – A connection made to Goldenfields Water's urban or rural infrastructure for the purpose of supplying water to commercial/industrial business, community holdings, and other remote and direct connections to mains outside of urbanised areas where there is no commercial rural activity.

Non-Residential High Volume Monthly Service Connection - A connection made to Goldenfields Water's urban or rural infrastructure for the purpose of supplying water to commercial / industrial business, community holdings, and institutions with usage of 50,000kl pa and above.

Fire Service Connection – A connection made to Goldenfields Water's urban or rural infrastructure that is connected solely to firefighting apparatus i.e. fire hydrants, fire hose reels, water storage tanks dedicated to fighting fires, and fire sprinkler systems.

Backflow – The unplanned reverse flow of water or mixtures of water and contaminants into the reticulated water supply system.

Backflow Prevention Containment Device – A device fitted at the property boundary to prevent the reverse flow of potentially polluted water into the drinking water system.

Permanent Disconnection – Where the water service connection is either completely removed, or permanently terminated or permanently isolated from the water supply.

Temporary Disconnection – Where the water service connection is isolated, by the physical locking off from the water supply.

Temporary Service Connection – A connection made to Goldenfields Waters' urban or rural infrastructure for the purpose of supplying water for the purpose of construction, emergency, or such other non-permanent uses.

6 WATER CONNECTIONS

A connection will be supplied subject to the following conditions. The following conditions also applies to all water service connections where disconnection may occur.

6.1 General Conditions

1. An application is made and all application fees paid.
2. Investigations show there is infrastructure in the area and it is adequate to support the connection*.
3. Infrastructure charges have been paid in accordance with the Current Goldenfields Water Operational Plan.
4. Suitable backflow prevention containment device is fitted.

* Goldenfields Water may allow developers or property owners (at their own cost) to extend or upgrade infrastructure to allow connection(s).

6.2 Special Conditions

6.2.1 Non Residential Rural Connection

1. Applications for non-residential rural will be assessed on a case by case basis and charged in accordance with Goldenfields Water fees and charges policy.
2. The applicant will be required to enter into a legally binding agreement which sets out the general conditions for the connection.
3. The applicant will be required to store a minimum 3 day average water requirements or 20,000 litres whichever is greater.
4. Backflow prevention containment device must be fitted at the meter, in accordance with Goldenfields Water's Backflow Prevention Policy.
5. Non-residential rural properties cannot be connected to urban infrastructure.
6. The connection will be supplied directly above a suitable Goldenfields Water main.
7. It will remain the applicant's responsibility to augment from the connection.
8. If applicant's water infrastructure is intended to pass through any Road Reserve or Rail Corridor, the applicant is required to arrange their own approval(s) which must be provided.
9. If applicant's water infrastructure is intended to pass through neighbouring properties, the applicant must obtain a signed consent from the neighbouring property owner(s) and provide a copy to Goldenfields Water.*

Water Service Connection Policy

*Note: Goldenfields Water recommends the applicant seek an easement to prevent future issues if the neighbouring property is sold. GWCC will take no responsibility for and have no involvement in matters relating to landowner consent.

6.2.2 Non Residential Other / Non Residential High Volume Monthly

1. Developer Infrastructure charges will be calculated based on anticipated number of equivalent tenements.
2. A backflow rating will be given based on intended activities carried out within the property boundary

6.2.3 Fire Service Connection

1. Storage tanks meeting the requirements of AS 2304-2011 must be installed
2. Connections will be fitted with a double detector check valve and bypass meter
3. If Goldenfields Water suspects the fire service is being used for any other purposes the appropriate usage charge will be forwarded to the client.

6.2.4 Service Connections to be served directly from Goldenfields Water's Water Main

1. All new water service connections are to be served directly from a Goldenfields Water main as set out in the current Plumbing Code.
2. The cost of any water main extension required to enable compliance to **6.2.4.1** is to be met by the applicant.
3. Reasonable and cost-effective opportunities are to be taken to eliminate outdated metering and service arrangements within Goldenfields Water supply area.

6.2.5 Service Connection for Multiple Residential Units

1. Where it is impracticable, to lay multiple Service Connections to individual residential dwellings within Strata, Neighbourhood, Community or like development, Goldenfields Water at its sole discretion, may permit larger metered service connection(s) to be installed at the property boundary to supply more than one dwelling.
2. The applicant is to propose the property boundary service size for Goldenfields Water's approval.
3. In all cases, the owner / body corporate will remain responsible for all internal property plumbing required beyond the property boundary water meter(s).
4. The applicant is to accommodate (at their own expense) provision for a standard 20mm Goldenfields Water meter to each individual dwelling.
5. Goldenfields Water will be responsible for all water meters.
6. Internal firefighting requirements are to be addressed separately.
7. Backflow requirements will be assessed on an individual development basis. As a minimum each property boundary meter requires a separate dual check valve.

6.2.6 Connections to Leasehold land

1. In circumstances where tenants of Leasehold Land, being land that is leased to a person or company by the relevant State (as the Crown), are deemed to be responsible for the payment of access and consumption charges, the tenant is required to pay a deposit equal to the current Developer Infrastructure Charge before receiving a connection

Water Service Connection Policy

2. Council will issue invoices for relevant fees and charges to the tenant
3. Council will, upon any such connection being disconnected (and disconnection fees paid) or transferred, refund the deposit after deducting all outstanding amounts owing to Council

6.2.7 Concessions and Donations to Community Groups and Service Providers

The following concessions and donations shall be applied:

1. All constituent general purpose councils - a donation equal to the value of access charges levied on the first connection to any "community" land, together with any connections within road reserves (where such connection is used for public beautification) and crown reserves (where such reserves are not leased or otherwise subject to restrictions on public access);
2. All serviced premises owned by recognised churches - a donation equal to the value of access charges for any connection which serves, in whole or part, a place of public worship, residence occupied by a minister of religion and/or member of a recognised religious order, and/or welfare facility operated by that church.
3. All serviced premises owned (or held in trust) and used by the following community organisations, together with others which may be accepted from time to time - a donation equal to the value of access charges for any connection which serves premises primarily utilised to further the objectives of such organisation.
 - a. Scouting & guiding movement
 - b. Rescue and disaster response groups
 - c. Masonic lodges
 - d. Community halls/recreation facilities
 - e. Country Womens' Association
 - f. Red Cross
 - g. Local history societies/museums
 - h. Local senior citizens' group
 - i. Agricultural showgrounds
4. Premises operated by other organisations - such concessions as may be approved by Council from time to time.

6.3 Isolation (stop) valves on customer side of meter

1. Isolation valves installed on Council's side of the meter should only be operated by Goldenfields Water staff or authorised persons working on behalf of Goldenfields Water.
2. Customers wishing to isolate water supply on their property are required to use an isolation valve (stop valve) located on the customers side of the meter assembly. The Local Government (General) Regulations 2021 clause 152(2) requires the owner of the premises to have an isolation valve installed within their premises.
3. It is noted that some historical connections exist that do not have an isolation valve located on the customer side of the meter. Where Council attends a premises and identifies an isolation valve is not present on the customers side of the meter, Council will write to the owner advising of the need to have an isolation valve installed by a licensed plumber.

7 DISCONNECTIONS

Notwithstanding Goldenfields Water's ability to disconnect water services to a property for non-payment of a water account, Goldenfields Water from time to time receives requests for either the temporary or permanent disconnection of a property's existing water service connections from Goldenfields Water's supply. Disconnection will be under the following conditions:

7.1 Voluntary Disconnection

7.1.1 Disconnection Options

Consumers seeking disconnection of their service are to be given the option of:

1. Permanent Disconnection – Once disconnection occurs, properties will no longer be levied Access Charges, however properties in Goldenfields Water's Urban areas, created by way of sub-division after 01/07/2011 will be levied a Vacant Land Charge.
2. Temporary Disconnection - in which case Access charges will continue to be payable for the whole period of disconnection.

7.1.2 Application and Approved Fee

Voluntary disconnection will proceed following an application being made on Goldenfields Water's Approved Disconnection Form, and the payment of the Disconnection Attendance Fee.

7.2 Debt Recovery Disconnection

Goldenfields Water reserves the right to disconnect the water supply at any stage of the debt recovery process, at the discretion of Council (refer to PP016 Debt Recovery & Hardship Policy).

7.3 Electrical Earthing to Internal Water Supply Pipe

The property owner is responsible for ensuring that the correct earthing (refer AS3000 and AS3008) of any electrical installation or appliance connected to the internal water supply piping is operating correctly. The removal of either water service connection or water meter as part of any disconnection, will sever any physical link between the property's water supply and Goldenfields Water's water supply system. A licenced Electrician may need to inspect the earthing and verify that the installation will continue to comply with all relevant codes after disconnection.

7.4 Reconnection of Previously Disconnected Property

1. There is no guarantee implied or otherwise provided that a Permanently Disconnected property at some future time will be offered a water service connection.
2. If such future offer is made, then any future reconnection of a Permanently Disconnected property will result in the relevant new Connection Charge and Developer Infrastructure Charge.
3. Goldenfields Water will reconnect a Temporary Disconnected property, following a request by the property owner for reconnection and payment of the relevant Reconnection Fee.
4. Any reconnection of a property subject to Debt Recovery requires compliance with Goldenfields Water's PP016 Debt Recovery & Hardship Policy.

8 TEMPORARY CONNECTIONS

Goldenfields Water may be willing (dependent on the circumstances) to provide Temporary Service Connections for the purposes of construction, emergency or such other non-permanent uses as may be approved.

1. Temporary Service Connections will not generally be made available on a continuing basis to serve occupied residential, industrial, commercial, or other premises involving fixed permanent structures, plant, or machinery.
2. The provision of a Temporary Service Connection does not, in any way imply Goldenfields Water's capacity to provide a Permanent Connection, of any type, size whatsoever to any premises.
3. Without any implied acceptance of liability, Goldenfields Water may provide advice on likely maximum flows available through various connection sizes at a particular location. However, Goldenfields Water will only provide a standard 20mm water service connection, unless a larger service is required for the quantity of water or required by a statutory requirement.
4. Goldenfields Water will endeavour to ensure that the water supply available is maintained at agreed quantities and pressures during any agreed periods of time (days, weeks, months) but the maintenance of the water supply may not be continuous.
5. At its sole discretion, Goldenfields Water may interrupt or restrict supply either indefinitely or as such period as required without incurring any liability for compensation or damages resulting for any interruption or restriction. Interruption or restriction will generally only be made when it is necessary to ensure adequate level of supply to Permanent Water Service Connections are maintained but may be made for any other purpose considered appropriate by Goldenfields Water.
6. Developer Infrastructure Charges will not be charged in respect to any Temporary Service Connection.
7. The following are to be fully paid prior to any connection being made:
 - Any Developer Augmentation Charge for any new or upgraded infrastructure required to enable any Temporary Service Connection
 - The appropriate Tapping Service and Meter Charge
 - Backflow Device Fee (if required)
 - Future Disconnection Fee
 - Deposit (equal to two months anticipated consumption)
8. All water recorded through the water meter will be levied monthly at Goldenfields Water's Temporary Charge per kilolitre as set out in its Fees and Charges and is subject to annual review.
9. Any Temporary Water Service Connection may be terminated by either party on provision of a minimum of fourteen day's written notice to the other party. A final account will be prepared, less the previously paid Deposit, with any residual payable by the applicant.
10. All infrastructure, service connection or other asset required for any Temporary Water Service Connection may be utilised in any manner without any liability to compensate the original applicant.
11. Temporary Water Service connections may be transferred to a Permanent Connection status at any time, provided that the agreed connection supply requirements are being met by Goldenfields Water's infrastructure, ensuring such Permanent Connection will not adversely



Water Service Connection Policy

affect level of supply to existing Permanent Water Service Connections. The appropriate Developer Infrastructure Charge is also required to be paid. Such Permanent Connection would then be transferred to the applicable Fees and Charges applying to the connection's Classification.

27 April 2000

3. ACCESS CHARGES - DONATIONS TO COMMUNITY BODIES

Council's 1999/2000 Management Plan provided that it would levy all connected properties, including those used for charitable, religious, educational, recreational or other "public" purposes, on the same basis; but made budgetary provision to enable Council, should it so determine, to make appropriate donations to community organisations suffering hardship as a result of this (consistent) pricing policy.

A newsletter advising of the above and incorporating a form of application for such donation was included with all water accounts in the January mailing, with the "closing date" for such applications set as March 24. Over 200 forms were returned. Even though every effort was made to keep the form as simple as possible, it seems that about half contain accidental errors or mis-statements of fact.

Some of those errors are as simple as quoting an incorrect account number or making no attempt to answer the question "Use to which property is put?". Perhaps the only question which could, in hindsight, have been expressed more clearly relates to whether the premises are used for "profit". It was my intention that the correct answer in the case of a community hall which is let - but the income from such lettings is spent on maintenance and improvements - would be "No" - and that Council would only be looking to declare an account ineligible on the grounds of "profit" if such income would be deemed taxable by the Commonwealth.

Notwithstanding the confusion referred to, it is believed that Council has received sufficient information to enable it to consider the (perhaps rather complex) issues involved and to set a policy which can then be implemented following further publicity and all necessary confirmation that various assumptions are correct. Such policy should, however, permit the addition of further accounts to the list as applications are received and/or clarified, and might therefore seek to deal with "categories" rather than specific applicants.

The following table seeks to summarise the submissions received and some of my views on them.

CATEGORY	INCLUDES:	ANOMALIES/ COMMENTS	SUGGESTED ACTION
IRRELEVANT APPLICATIONS	Forms which do not “say anything”, pensioners, vacant premises, growing trees to improve air quality, rented premises, “household use” which is not residential!, “stock use” which is not rural!, public standpipe (not charged access anyhow)	All are anomalous	Do not warrant further consideration
STATE FORESTS		Water used for fire protection and occasionally for grazing stock	Considered equivalent to other rural uses - no exemption
COMMUNITY GROUPS	Guides, scouts, rescue, showgrounds, bushfire sheds, Lodge rooms, local halls, CWA, Red Cross, museums, RSL, senior citizens’	One RSL is a War Memorial Museum & Meeting Room, other is water to park & monument, not hall Some halls no longer used Some usage/rentals by other community groups, doctor, RTA licence tests, baby health, playgroup	May need to clarify some, but perhaps approve all if non-profit
RECYCLING DEPOT		Lions Club - only one in this category	Not an easy decision?
WELFARE/ CLOTHING SHOPS	St. Vincent De Paul, “Annies”	Generally “church” based	Treat as church outreach?
AGED PERSONS HOUSING	Southern Cross, Junee Old Folks Homes, United Protestant Assn., Ariaiah Pk/Mirrool, Masonic	No difference whether church or community based?	Is this another form of “residential” use? Are these a Federal/State Responsibility?
TRUST RECREATION AREAS	Village Rec. grounds, Sports Stadium, Tennis Courts, Gun Club, Mineral Pool	Some no longer used	Perhaps approve as long as non-profit

CATEGORY	INCLUDES:	ANOMALIES/ COMMENTS	SUGGESTED ACTION
CHURCHES	Church only, residence only (clergy/religious order), church & hall, hall (used by school), meeting room, church & residence, residence (used for meetings), residence (occupied one night per week by travelling priest), former school (vacant), residence (let commercially)	Seems that some meters may serve a combination of “church” and “commercial” premises	Probably should exempt all except where a commercial letting exists - if tenanted premises are on same meter as church, one access charge can still apply
SCHOOLS	State, from “one teacher” to substantial town school, Catholic primary school, community pre-school, school with two meters - one for grounds, other for toilets, bubblers & staff room - do they both qualify?	Should a small State School which provides (and spends most of its water bill on) the only recreation ground in an isolated village be dealt with as a “school” or a “recreation area”? Is subsidising education Council’s role? Is there any difference between State, Church and Community schools?	Either all in or all out! Including those which could be eligible but have not applied, estimated maximum is about 30. At \$48/quarter each, total donation of under \$6,000 may be considered worthwhile.
DISABILITY HOUSE	“Marashel”	Owned by State Gov’t. but perhaps locally funded	Treat same as aged housing?
GENERAL PURPOSE COUNCILS	Vacant land (awaiting development/sale?), “vacant” land (occupied for grazing), vacant building (will become museum), lawns/gardens (parks, median strips, roundabout, roadside plantation, etc.), park amenities (toilets, kiosk, showers), active recreation (tennis, oval, etc.), swimming pool, cemetery (part or all lawn), fire shed, town/community hall, sports stadium,	A significant number of parks, etc. with multiple services - do we “encourage” their amalgamation? Less than half our “eligible” councils have applied - does this indicate the majority are against us granting any concessions? We are now required to pay rates on all of our land	If this Council wishes to grant concessions to general purpose councils, perhaps they should only be in respect of lands classified as “community” or vested in those councils for specific public purposes (e.g. roads)

	aerodrome, saleyards, museum, caravan park		
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Rather than continue this report with any further comments and opinions, the following recommendation is submitted with the intention that Council have before it a specific proposal to discuss and improve upon.

Recommendation

That Council grant the following concessions and donations to community groups and service organisations in accordance with the following:

a) All constituent general purpose councils - a donation equal to the value of access charges levied on the first connection to any “community” land, together with any connections within road reserves (where such connection is used for public beautification) and crown reserves (where such reserves are not leased or otherwise subject to restrictions on public access);

b) All schools (State and Church), colleges and pre-schools within its service area - on application, a donation of (until otherwise varied) \$200 per annum, generally to be applied towards the cost of prizes and/or awards to students or, following application, any other approved purpose;

c) All serviced premises owned by recognised churches - a donation equal to the value of access charges for any connection which serves, in whole or part, a place of public worship, residence occupied by a minister of religion and/or member of a recognised religious order, and/or welfare facility operated by that church.

d) All serviced premises owned (or held in trust) and used by the following community organisations, together with others which may be accepted from time to time - a donation equal to the value of access charges for any connection which serves premises primarily utilised to further the objectives of such organisation.

- Scouting & guiding movement
- Rescue and disaster response groups
- Masonic lodges
- Community halls/recreation facilities
- Country Womens’ Association
- Red Cross
- Local history societies/museums
- Local senior citizens’ groups
- Agricultural showgrounds

e) Premises operated by other organisations - such concessions as may be approved by Council from time to time.

00/046 RESOLVED on the motion of Crs. Bolte and O'Brien that the recommendation be adopted.

24 August 2000

00/119 RESOLVED on the motion of Crs. O'Brien and Bolte that disused properties (which would otherwise be eligible for an access charge donation) be eligible for free disconnection and subsequent free (but permanent) reconnection for continued use.

00/120 RESOLVED on the motion of Crs. Manchester and O'Brien that multiple meters on properties receiving access charge donations be combined at Council's expense if that provided Council with a cost-effective means of managing such connections.

It was agreed that the General Manager would present a report regarding the "Minimum Amount Payable" to the next Council Meeting to be held in October.

The General Manager advised Council that registrations for the Local Government Human Resources conference would incur late fees if not paid prior to the October meeting.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

DISCLOSURES BY COUNCILLORS AND DESIGNATED PERSONS' RETURN

Report prepared by General Manager

COUNCIL OFFICER RECOMMENDATION

That Council note the tabling of the Disclosures by Councillors and Designated Persons' Return described within the report.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

07 Efficient Operations

BACKGROUND

Under section 6.21 of Goldenfields' Code of Conduct, councillors and designated persons must make and lodge with the general manager a return disclosing the councillor's or designated person's interests as specified in schedule 1 of the code within 3 months of the following:

- a) becoming a councillor or designated person, and*
- b) 30 June of each year, and*
- c) the councillor or designated person becoming aware of an interest they are required to disclose under schedule 1 that has not been previously disclosed in a return lodged under paragraphs (a) or (b).*

REPORT

All Councillors have now lodged a Disclosure Return with the General Manager under paragraph (a).

The returns are now tabled as per item 6.26 of Goldenfields' Code of Conduct.

Information contained in returns made and lodged under clause 6.21 is to be made publicly available in accordance with the requirements of the Government Information (Public Access) Act 2009, the Government Information (Public Access) Regulation 2009 and any guidelines issued by the Information Commissioner.

Councillors and staff are reminded that it is imperative their honesty and transparency is maintained at all times. A pecuniary interest return may be lodged at any time during the year should circumstances deem it necessary.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Councillors Disclosure of Interest Returns

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

DELIVERY PROGRAM PROGRESS REPORT – JANUARY TO JUNE 2024

Report prepared by General Manager

COUNCIL OFFICER RECOMMENDATION

That Council's January to June 2024 Delivery Program Progress Report be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Section 404 of the Local Government Act 1993 - *Delivery Program*, stipulates that regular progress reports (at least 6 monthly) be provided to Council to report on progress toward the principal activities detailed in the Delivery Program.

REPORT

Council's January to June 2024 Delivery Program Progress Report has been created, measuring the organisations progress toward the Delivery Program. The report is attached for Council's information.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Delivery Program Progress Report January to June 2024

TABLED ITEMS: Nil



January to June 2024

DELIVERY PROGRAM Progress Report





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Delivery Program Progress Report – January to June 2024.....	7



Progress Report Explained

As a NSW county council, Goldenfields Water is required as part of the Integrated Planning and Reporting framework for NSW local government to implement a suite of interrelated strategic planning documents.

The documents include a long-term Business Activity Strategic Plan, four-year Delivery Program and annual Operational Plan. These documents are supported by the Resourcing Strategy, which comprises a Long Term Financial Plan, Workforce Management Plan and Asset Management Plan.

At least every six months, a progress report must be produced that provides information to the community about Goldenfields

Water's progress towards achieving the objectives set out in its four-year Delivery Program.

This current progress report is for the period from January through to June 2024, which covers the second six months of Goldenfields 2023/2024 Operational Plan, derived from Goldenfields Delivery Program for 2022-2026.

The detailed progress report in Section 2 uses the icons below to show the status of each project, program or action. A comment is also provided about the specific progress made so far in completing each project, program or action.



Green - Completed



Blue - Progressing



Red – Not yet started



Profile

Goldenfields Water is a single-purpose county council that has been responsible for providing water supply services to many communities in the South West Slopes and Riverina regions of NSW since 1997.

Goldenfields Water's supply system covers 22,500 square kilometres between the Lachlan and Murrumbidgee rivers. It services over 46,000 people and includes more than 2,400 kilometres of water mains (the longest in NSW).

Water is sourced from protected natural catchments at Jugiong, Oura, Mt Arthur, Mt Daylight and Hylands Bridge before undergoing a world-class treatment process at either of Goldenfields Water's two water treatment plants.

As a county council, Goldenfields Water is a unique organisation given it is made up of seven constituent councils that each depend on it to deliver essential drinking water for their communities.

Goldenfields Water's seven constituent councils are:

- Bland Shire Council
- Coolamon Shire Council
- Junee Shire Council
- Temora Shire Council
- Cootamundra-Gundagai Regional Council
- Narrandera Shire Council
- Hilltops Council

Currently, Goldenfields Water supplies all drinking water directly to the almost 11,600 rural, residential, commercial and other properties in the local government areas of Bland, Coolamon, Junee, Temora, and parts of Cootamundra-Gundagai and Narrandera.

Goldenfields Water supplies water in bulk to Cootamundra-Gundagai and Hilltops councils, which then distribute water directly to their residents (except those already supplied directly by Goldenfields Water in parts of Cootamundra-Gundagai).

It also provides water in bulk to Riverina Water County Council as well as non-potable water (untreated water for non-drinking purposes) directly to 250 properties.



Mission, Vision and Values

Mission

To provide regional economic opportunity and lifestyle choices through provision of a quality water supply by innovative leadership showing environmental responsibility in cooperation with the community, constituent councils and governments.

Vision

To be innovative leaders in the supply and distribution of water through regional efficiency, technical excellence and customer service

Values

Integrity

All staff act in the best interest of the communities that we serve, demonstrating and promoting moral and ethical principles in all that we do.

Trust

Built on from the value of Integrity, mutual trust is established between teams and staff at all levels. Open communication lines and transparency in our operations reflects and further builds on trust.

Respect

All staff treat others with courtesy, politeness and kindness. Differences in viewpoints and beliefs are recognised and considered, with all people being treated fairly and equally.

Teamwork

All staff work together collaboratively and support one another in achieving the operational objectives of GWCC. Our staff understand the importance of working with each other to achieve our objectives

Continuous Improvement

Staff feel confident and comfortable to offer ideas and suggestions to ensure that GWCC is continually working to better deliver services to our community and finding more efficient ways of undertaking business.



Strategic Priorities

This progress report is categorised in line with the three strategic priorities established by Goldenfields Water's Business Activity Strategic Plan and the strategic objectives and strategies outlined in its 2022-2026 Delivery Program to achieve those objectives.

Priority 1 High Quality, Secure & Efficient Water Supplies

1.1	Potable Water Supplies Meet Australian Drinking Water Guidelines and Public Health requirements
1.2	Future Growth is planned for and managed
1.3	Water Supply is reliable and efficient
1.4	Our Assets are managed & renewed in accordance with Council's Asset management systems

Priority 2 Customer Service Focus

2.1	Well trained highly motivated workforce
2.2	Safe healthy and risk managed working environment exists for staff and the community
2.3	Community satisfaction is built and maintained through provision of services and information
2.4	Financial Management
2.5	Improving Performance and Managing Risk
2.6	Regional collaboration

Priority 3 A Healthy Natural Environment

3.1	Energy costs and usage are monitored and reduced through utilisation of alternative technologies and system innovations
3.2	Environmentally adverse consequences are minimised from operations including water extraction, capital works and day to day operations
3.3	Potential effect of climate change on water supply is identified, planned, and managed
3.4	Water is used wisely with system losses minimised and accounted for



Delivery Program Progress Report – January to June 2024


The following is Goldenfields Water’s detailed report on its progress towards achieving the strategic objectives and implementing the strategies in its Delivery Program during the period January to June 2024. Progress is reported under Goldenfields Water’s three strategic priorities.




1: High Quality, Secure & Efficient Water Supplies

1.1: Potable water supplies meet Australian Drinking Water Guidelines and Public Health requirements

1.1.1: Drinking Water Management System is implemented

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.1.1.1	Drinking Water Management System annual reporting	Annual report developed and submitted to council by December prior to submission to NSW health	Production & Services Manager		100%	Annual reporting for Councils Drinking Water Management system is finalised in October to December. The Annual report is a comprehensive analysis of Councils performance in accordance with the Australian Drinking Water Guidelines. The report includes a list of actions and implementation requirements for continual improvement. The report is submitted for review to NSW Health and adopted by the Board.

1.1.2: Backflow prevention is in place for high risk connections

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.1.2.1	Reduced Pressure Zone Device (backflow prevention device) testing and audit is completed.	All RPZD's have been tested and audit is complete	Engineering Manager		10%	Approximately 10% of the reduced pressure zone devices have been audited. Of those audited approximately 80% passed, 10% had no device installed and 10% failed. Of those that failed only 2 of the devices failed both the discharge requirement and the check valve, the other still passed the check valve requirements which still provides protection to GWCC



1.1.3: Goldenfields adheres to NSW Government Best Practice Management

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.1.3.1	Goldenfields Water adheres to best practice guidance for water and wastewater operations.	Goldenfields will develop and adopt a new IWCM strategy	Engineering Manager		75%	GWCC currently developing documentation in accordance with best practice guidelines

1.2: Future growth is planned for and managed

1.2.1: Growth opportunities are considered through business planning

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.2.1.1	GWCC progresses with Rosehill to Young strategy asset upgrades	Offtake to Rosehill pump station upgrade compete. Wombat reservoir 75% constructed.	Engineering Manager		15%	Rosehill offtake pipeline is awaiting landholder consultation. Wombat reservoir project was put on hold due to inflated market prices
1.2.1.1	West Wyalong Water Reliability Project Complete	Bypass trunk main, reticulated main, reservoir and pump station complete and operational.	Engineering Manager		100%	Completed and operational



1.3: Water supply is reliable and efficient

1.3.1: Disruptions to supply are planned for and managed

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.3.1.1	Disruptions to supply are planned for and managed	Report on number of planned and unplanned disruptions for quarter	Operations Manager		100%	All planned outages and disruptions to supply are dealt with via Council's social media department. After hours emergency works and/or unplanned outages are dealt with via the on call Duty Officer

1.4: Our assets are managed and renewed in accordance with Council's Asset management systems

1.4.1: Strategic asset management documents and systems are adopted and updated to maintain validity and relevance

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.4.1.1	Comprehensive revaluation of water infrastructure assets is completed.	Comprehensive revaluation of water infrastructure assets is completed.	Engineering Manager		100%	2024 comprehensive revaluation of water infrastructure assets has been completed



1.4.2: Assets are renewed in accordance with the requirements of the Asset Management Plans

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.4.2.1	Assets are renewed in accordance with the requirements of the asset management plans	Capital works program is generated from the asset management system	Engineering Manager		100%	Asset renewals are prioritised based on the condition and criticality of the assets. Renewals are sized in accordance with strategic planning documents.
1.4.2.2	Council's backlog of works is reduced	Council's backlog of works is reduced.	Engineering Manager		85%	Council completed approximately 85% of its capital works budgets. Some major projects incurred delays whilst ensuring the quality of the products being delivered
1.4.2.2	Minimum 10km of urban reticulation renewals completed	Km undertaken	Operations Manager		100%	Operations work closely with Engineering and all works were identified and planned in accordance with Councils asset management system. Works undertaken include Marrar urban renewals (various streets), Stinson St Coolamon, Coolamon Town Reticulation (various streets), Barellan Mains Replacements, Hoskins St Temora, Duke Street Junee, Little Crowley Street Temora and Milvale Road Temora.
1.4.2.2	Minimum 5km of rural renewals completed	Km undertaken Progress	Operations Manager		100%	Engineering department, via Council's asset management system, identify pipeline/valve infrastructure that requires replacement and/or maintenance. This information is relayed to Operations who plan and deliver the required works as completed in 2023/24 financial year.
1.4.2.2	Minimum 5km trunk renewals completed (excluding Thanowring Road)	Progress report	Operations Manager		100%	Trunk main assets renewed as identified by Engineering and delivered by Operations staff during 2023/24 financial year, in excess of 5km achieved.



Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.4.2.2	Thanowring Road pipeline upgrade minimum 10km constructed	Progress report	Operations Manager		100%	Thanowring Road pipeline construction has been on track and under budget. At the end of financial year, the project was delivered to approximately the 34 km mark out of 40 km's planned. Up to the Aria Park Reservoir being 32 km's has been commissioned and consumers transferred onto the new pipeline with the existing pipeline decommissioned. Anticipated completion September 2024.
1.4.2.3	Oura reservoir and aerator progresses	Oura reservoirs and aerators 80% complete	Engineering Manager		90%	The contract is progressing on site. The reservoirs are approximately 75% complete. Some project delays have been incurred in order to provide quality assurance of the final product. The aerator is due to start being manufactured soon.
1.4.2.3	Renewal of Jugiong WTP High Voltage Assets	Completion of new High Voltage building, transformers, switchgear and Variable Speed Drives.	Production & Services Manager		90%	All design, civil works including new building and purchase of High Voltage assets have been completed. Engagement of the electrical installation contract has been completed with works commencing onsite in December 2023. Estimated project completion date is September 2024 for commissioning of new assets.



1.4.3: Maintenance programs are developed and implemented

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
1.4.3.1	Routine Mains Maintenance Program	Minimum 30km of mains flushing undertaken	Operations Manager	●	100%	Councils annual maintenance program was completed for 2023/2024 FY which revolved around water mains flushing, valve and hydrant maintenance and reservoir inspections which are conducted monthly and quarterly



2: Customer Service Focus

2.1: Well trained and highly motivated workforce

2.1.2: Staff professional development opportunities

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.1.2.1	Staff professional development opportunities	Staff Development Plan process incorporates employee development through informal and formal professional development and training opportunities	HR Coordinator		100%	Staff Development Plans undertaken in March.

2.1.3: Build a diverse workforce

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.1.3.1	Build a diverse workforce	Action items from Goldenfields Water's EEO Management 2021-2025 implemented.	HR Coordinator		100%	EEO Management Plan action items complete



2.1.4: Measure and improve employee engagement

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.1.4.1	Measure and improve employee engagement	Develop, implement and monitor organisation-wide training plan to ensure available funds for required training focusing on skills gaps and leadership	HR Coordinator		100%	Training Plan 2022-2026 implemented.

2.2: Safe, healthy, and risk managed working environment exists for staff and the community

2.2.1: Integrated approach to safety risk management in the workplace

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.2.1.1	Integrated approach to risk management in the workplace	MANEX team informed of WHS performance and accountable for continual improvement in workplace safety Review of safe working practices and procedures	WHS Coordinator		100%	Reporting to Leadership Team continues on a monthly basis. Development and continuous improvement of the Work Health and Safety (WHS) Management System is driven by determined priorities and standard review cycles.



2.2.2: Implement WHS Program

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.2.2.1	Implement WHS Program	Action items from Council's Health and Wellbeing Strategy 2023-2027	HR Coordinator	●	100%	Health and Wellbeing Strategy implemented.

2.3: Community satisfaction is built and maintained through provision of services and information

2.3.1: Inform our customers about projects, programs, issues etc

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.3.1.1	Social Media and traditional uses of media utilised for promotion of projects, outages and upcoming works.	Social media statistics, visitors to website, strong presence on all Council social media pages, media articles featured in print media.	Community Engagement Officer	●	100%	Social media, Councils website and media releases are ongoing and have been used when required to inform and engage with our customers and stakeholders about relevant upcoming works, major projects, education programs etc.



2.3.2: Undertake Customer Survey

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.3.2.1	Customer survey undertaken	Conduct an online community survey (via Survey Monkey) and collate responses for the October 2023 Council Meeting.	Community Engagement Officer		100%	The Customer Survey was undertaken during the months of September and October 2023. A total of 117 customers completed the survey. Report provided to December Board Meeting.

2.4: Financial Management

2.4.1: Long term financial plan reviewed and updated regularly

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.4.1.1	Review and update Long Term Financial Plan	Review and update Long Term Financial Plan	Corporate Services Manager		60%	Long Term Financial Plan was reviewed in line with 2024-25 Operational Plan.

2.4.2: Review and determine fees and charges consistent with the Long Term Financial Plan

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.4.2.1	Develop a long term pricing path. Review and determine fees and charges annually	Review and determine fees and charges annually	Corporate Services Manager		100%	Fees & Charges are under review.



2.4.3: Plant replacement program maintained to ensure safe and fit for purpose fleet

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.4.3.1	Plant replacement program maintained to ensure safe and fit for purpose fleet	Prepare annual plant replacement program	Corporate Services Manager		100%	Completed for inclusion in the 2024-2025 budget.

2.5: Improving performance and managing risk

2.5.2: Audit Risk and Improvement Committee function complies with Framework, regular meetings are held and internal audits undertaken

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.5.2.1	Audit Risk & Improvement Committee function complies with Framework, regular meetings are held and internal audits undertaken	Review framework requirements at least annually Hold meetings at least quarterly Undertake internal audits in accordance with Strategic Internal Audit Plan	Corporate Services Manager		85%	2 Internal Audits were scheduled for financial year 2024. The 2 audits were combined as they were closely related - water billing and debt recovery. We are still awaiting the final report from the internal Auditor. We have updated the ARIC Charter and Internal Audit Charter as drafts to be approved and adopted at the first ARIC meeting in August 2024 with a new committee commencing in line with the recent Local Government Regulation changes.



2.5.3: Prepare statutory financial reports within required timeframes

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.5.3.1	Prepare statutory financial reports within required timeframes	Prepare Annual Financial Statements	Corporate Services Manager	●	100%	2022/23 Financial Statements completed and lodged within statutory timeframe.
2.5.3.2	Prepare quarterly budget reviews	Prepare quarterly budget reviews	Corporate Services Manager	●	100%	There were Quarterly budget reviews undertaken for Q1, Q2 and Q3. There is no need to undertake a quarterly budget review for the end of financial year.


2.5.4: Maintain an up to date ICT infrastructure to ensure organisational efficiency

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.5.4.1	Maintain an up to date ICT infrastructure to ensure organisational efficiency	Develop annual ICT project plan	Corporate Services Manager	●	35%	2023/24 plan to be developed in 2024 in conjunction with the ICT Coordinator. We have only recently secured an ICT Coordinator and we are now on track to ensure operational efficiency and security. This will however take some time to implement and expect that it may flow into 2025.





2.6: Regional Collaboration

2.6.1: Membership Joint Organisation

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.6.1.1	Membership RivJo and REROC	Goldenfields actively participates in REROC and projects with a joint interest.	General Manager		100%	Goldenfields have attended RivJo and REROC meetings regularly with consideration of any projects that may have a joint interest.

2.6.2: Work with Constituent Councils

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
2.6.2.1	Regular meetings with Constituent Councils	Goldenfields liaises with Constituent Councils to collaborate as required.	General Manager		100%	Meetings with Constituent Council General Managers were held as required.
2.6.2.2	Update SLA with Bulk Councils	New SLA developed and signed off between each Bulk Council and GWCC	General Manager		80%	Service Level Agreement draft documents are complete. Negotiations with bulk Councils are ongoing and awaiting further feedback.



3: A Healthy Natural Environment

3.1: Energy costs and usage are monitored and reduced through utilisation of alternative technologies and system innovations

3.1.1: Energy efficiency considered in infrastructure design and benefit cost assessments

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
3.1.1.1	Energy usage records kept and monitored	Energy trends monitored for inclusion in future upgrades of facilities	Production & Services Manager	●	100%	staff look to conserve energy usage where possible utilising automated control systems such as SCADA. The development of tariff inhibits have now been implemented across the schemes to align with Councils new energy contractual conditions to reduce costs. Limitations of council's energy management occurs during summer months where demands require extensive pump run times and SCADA controls cannot limit pumping requirements failing loss of pressure and flow for customers.



3.1.2: Council Maintains an energy management system

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
3.1.2.1	Council maintains an energy management system	Staff review annual consumption data to inform future upgrades and replacement requirements	Production & Services Manager	●	100%	Council currently operates two systems for energy management. Azility is a platform that is currently utilised to process energy invoices and incorporates payment processes through the Authority system. E21, is a management system that staff utilise to trend usage and report operational data to make informed decisions upon. These systems have been in place and utilised since 2018.

3.2: Environmentally adverse consequences are minimised from operations including water extraction, capital works and day to day operations

3.2.1: All construction and maintenance work undertaken to minimise impact to the natural environment

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
3.2.1.1	All construction and maintenance work undertaken to minimise impact to the natural environment	Environmental impacts considered for each capital project through production of Review Environmental Factors	Operations Manager	●	100%	All construction activities are undertaken and adhere to all environmental factors. Major construction activities that are undertaken adhere to specific Construction Environmental Management Plans



3.3: Potential effect of climate change on water supply is identified, planned and managed

3.3.1: IWCM strategy to consider climate change affects in modelling

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
3.3.1.1	IWCM Strategy to consider climate change affects	Climate change considered in demand and supply figures	Production & Services Manager		60%	Hydraulic model has now been completed with the current draft for options assessment being completed. Outstanding items are the Total Asset Management Plan, Financial assessment and price path, Drought & Demand Management Plan and a new Developer Servicing Plan. The completed strategy is now expected to be finalised in December 2024.

3.4: Water is used wisely with systems losses minimised and accounted for

3.4.1: Non-revenue water is minimised and accounted for

Code	Operational Plan Desired Outcome	Performance Measure	Responsible Officer Position	Traffic Lights	Progress	Comments
3.4.1.1	Non-revenue water is minimised and accounted for	Production data and demand data is utilised to monitor Non-Revenue water	Production & Services Manager		100%	All Non-Revenue water is monitored and reported as part of the NSW Benchmark reporting. Council provides a target of <10% per scheme for Non-Revenue water within the distribution and reticulated systems.

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

OCTOBER COUNCIL MEETING DATE CHANGE

Report prepared by General Manager

COUNCIL OFFICER RECOMMENDATION

That the Board consider changing the date of the October Ordinary Meeting to Thursday 31 October 2024 to commence at 10:00am.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Goldenfields Water County Council meetings are held on the fourth Thursday of every second month at the Temora Office, commencing at 10.00am. The October Ordinary Council Meeting has been resolved to be held 24 October 2024.

REPORT

Goldenfields Water constituent councils will be holding their first meetings on the following dates and electing their representatives to the Goldenfields Water Board at that Meeting.

Temora Shire Council	Thursday 17 October
Junee Shire Council	Tuesday 15 October
Bland Shire Council	Not Yet Published
Hilltops Council	Wednesday 23 October
Cootamundra Gundagai Regional Council	Tuesday 15 October
Coolamon Shire Council	Not Yet Published
Narrandera Shire Council	Tuesday 15 October

This report proposes the meeting be delayed one week and held Thursday 31 October commencing at 10:00am which will allow Goldenfields to be notified of Elected Board Delegates and to disseminate the Board meeting business paper to the incoming Board.

The General Manager will be writing to the General Managers of the seven Council's providing information to prospective Board Members to allow them to make an informed decision about joining the Board of Goldenfields Water.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Nil

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

CHRISTMAS AND NEW YEAR PERIOD OFFICE CLOSURE

Report prepared by General Manager

COUNCIL OFFICER RECOMMENDATION

That Council endorse the office to be closed commencing 12.00pm Friday 20 December 2024, reopening Thursday 2 January 2024.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Council has previously closed its office for a period of one week during the Christmas and New Year Period, with minimal disruption to Council's normal operations.

Goldenfields traditionally hosts an end of year staff function to acknowledge the efforts of employees over the preceding year.

REPORT

The office closure is proposed to be from 12.00pm Friday 20 December 2024, reopening Thursday 2 January 2025.

Rostered staff will be on call to attend to operational issues (water breaks, breakdowns etc) and for major emergencies key staff will be recalled.

Customers can pay accounts through Australia Post, Direct Deposit and Direct Debit, and Bpay facilities.

Notice will be provided to the public of the office closure period through advertising during December.

The end of year staff function will be held on Friday 20 December 2024, commencing at 12.30pm. To facilitate the hosting of the function the office will be closed from 12.00pm Friday 20 December 2024 for the remainder of the day.

Transportation will be arranged as required for employees whose roles are based outside Temora.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Nil

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

PUBLIC INTEREST DISCLOSURES POLICY

Report prepared by Human Resources Coordinator

COUNCIL OFFICER RECOMMENDATION

That Council adopt PP021 Public Interest Disclosures Policy

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

PP021 Internal Reporting Policy has been rewritten and renamed as PP021 Public Interest Disclosures Policy to ensure compliance with the Public Interest Disclosures Act 2022 (the PID Act).

REPORT

In accordance with the PID Act, Goldenfields Water County Council (Council) is required to establish an internal reporting system which allows staff and Board Member to report wrongdoing without fear of reprisal. PP021 Public Interest Disclosures Policy sets out Council's process for dealing with Public Interest Disclosures in accordance with current legislation.

This document has been developed based on the model document provided by the NSW Ombudsman.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: PP021 Public Interest Disclosures Policy

TABLED ITEMS: Nil



Policy No. PP021

Public Interest Disclosures Policy

Public Interest Disclosures Policy

1 INFORMATION ABOUT THIS POLICY

POLICY INFORMATION

Date Adopted by Board 22 June 2017	Resolution No. 17/041, 20/022
Policy Responsibility General Manager	
Review Timeframe 4 yearly	
Last Review August 2024	Next Scheduled Review August 2028

DOCUMENT HISTORY

DOCUMENT NO.	DATE AMENDED	SUMMARY OF CHANGES
	21/02/2020	Reviewed in line with review schedule. Item 15 altered to include risk assessments to be documented and in accordance with a risk management framework adopted by Council.
	09/05/2024	Policy updated to be reflective of the NSW Ombudsman Model Policy.
	DD/MM/YYYY	
	DD/MM/YYYY	

FURTHER DOCUMENT INFORMATION AND RELATIONSHIPS

Related Legislation	Public Interest Disclosures Act 2022 (PID Act) Local Government Act 1993 Independent Commission Against Corruption Act 1988 Ombudsman Act 1974 NSW Government Information (Public Access) Act 2009 (GIPA Act) Privacy & Personal Information Protection Act NSW 1998 (PPIPA) Public Interest Disclosures Act 1994 Goldenfields Water County Council Enterprise Award (as amended)
Related Policies	PP031 Code of Conduct Policy (Code of Conduct) PP010 Gifts and Benefits Policy PP020 Complaints Handling Policy
Related Procedures, Protocols, Statements and Documents	



Public Interest Disclosures Policy

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Public Interest Disclosures Policy

3 PURPOSE

All agencies in NSW are required to have a Public Interest Disclosure (PID) Policy under section 42 of the *Public Interest Disclosures Act 2022* (PID Act).

At Goldenfields Water, we take reports of wrongdoing seriously. We are committed to building a 'speak up' culture where public officials are encouraged to report any conduct they reasonably believe involves wrongdoing.

This policy sets out:

- how we will support and protect individuals if they come forward with a report of serious wrongdoing;
- how we will deal with the report and our other responsibilities under the PID Act;
- who an individual should contact if they want to make a report;
- how to make a report; and
- the protections which are available under the PID Act.

Part of that 'speak up' culture is having in place a framework that facilitates public interest reporting of wrongdoing by:

- protecting those who speak up from detrimental action; and
- imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

In NSW, that framework is the PID Act.

This policy should be read in conjunction with:

- PP031 Code of Conduct;
- PP020 Complaints Management Policy;
- PP034 Fraud Prevention Policy; and
- Goldenfields Water's Values

4 SCOPE

This policy applies to, and is for the benefit of, all public officials in NSW. A public official is defined in section 3 of the Independent Commission Against Corruption (ICAC) Act 1988 as an individual having public official functions or acting in a public official capacity.

People working in the Parliament, government departments, statutory authorities and local councils in NSW, as well as NSW magistrates, judges, local councilors and members of Parliament are all public officials.

The General Manager, other nominated disclosure officers and managers within Goldenfields Water have specific responsibilities under the PID Act. This policy also provides information on how people in these roles will fulfil their responsibilities. Other public officials who work in and for the public sector, but do not work for Goldenfields Water may use this policy for information on who they can report wrongdoing to within Goldenfields Water.

Public Interest Disclosures Policy

This policy does not apply to:

- people who have received services from Goldenfields Water and want to make a complaint about those services
- people, such as contractors, who provide services to Goldenfields Water.

5 WHAT IS CONTAINED IN THIS POLICY

This policy will provide with information on the following:

- ways to make a voluntary PID to Goldenfields Water under the PID Act.
- the names and contact details for the nominated disclosure officers in Goldenfields Water.
- the roles and responsibilities of people who hold roles under the PID Act and who are employees of Goldenfields Water.
- what information will be received once a voluntary PID is made.
- protections available to people who make a report of serious wrongdoing under the PID Act and what we will do to protect an individual.
- Goldenfields Water's procedures for dealing with disclosures.
- Goldenfields Water's procedures for managing the risk of detrimental action and reporting detrimental action.
- Goldenfields Water's record-keeping and reporting requirements.
- how Goldenfields Water's will ensure it complies with the PID Act and this policy.

If you require further information about this policy, how public interest disclosures will be handled and the PID Act you can:

- confidentially contact a nominated disclosure officer within Goldenfields Water, or
- contact the PID Advice Team within the NSW Ombudsman by phone: (02) 9286 1000 or email: pidadvice@ombo.nsw.gov.au, or
- access the NSW Ombudsman's PID guidelines which are available on its website.

If you require legal advice with respect to the PID Act or your obligations under the PID Act, you may need to seek independent legal advice.

6 HOW TO MAKE A REPORT OF SERIOUS WRONGDOING

6.1 What is serious wrongdoing?

Reports must be of one or more of the following categories of *serious wrongdoing* to be a voluntary PID. Serious wrongdoing is defined in the PID Act as:

- *corrupt conduct* — such as a public official accepting a bribe
- *serious maladministration* — such as an agency systemically failing to comply with proper recruitment processes when hiring staff
- *a government information contravention* — such as destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application
- *a local government pecuniary interest contravention* — such as a senior council staff member recommending a family member for a council contract and not declaring the relationship

Public Interest Disclosures Policy

- a *privacy contravention* — such as unlawfully accessing a person's personal information on an agency's database
- a *serious and substantial waste of public money* — such as an agency not following a competitive tendering process when contracting with entities to undertake government work.

When you make your report, you do not need to state to Goldenfields Water what category of serious wrongdoing you are reporting or that you are reporting serious wrongdoing.

6.1 Reports, complaints, and grievances

When a public official reports suspected or wrongdoing in the public sector, their report will be a PID if it has certain features which are set out in the PID Act.

Some internal complaints or internal grievances may also be PIDs, if they have the features of a PID. If an internal complaint or grievance is a report of serious wrongdoing, we will consider whether it is a PID. If it is a PID, we will deal with it as set out in this policy.

It is important that we quickly recognise that we have received a PID. Once a PID is received, the person who has made the report is entitled to certain protections and we have certain decisions that we must make on how we will deal with the PID and how we will protect and support the person who has made the report.

Council officials are encouraged to report all wrongdoing and misconduct, not only reports of serious wrongdoing as defined under the PID Act. Council will deal with these appropriately and in accordance with established policies and procedures, even if they are not a PID.

6.2 When will a report be a PID?

There are three types of PIDs in the PID Act. These are:

- *Voluntary PID*: This is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.
- *Mandatory PID*: This is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- *Witness PID*: This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make a mandatory PID or a witness PID are still entitled to protection. More information about protection is available in section 8 of this policy.

You can find more information about mandatory and witness PIDs in the Ombudsman's guidelines 'Dealing with mandatory PIDs' and 'Dealing with witness PIDs'.

Voluntary PIDs are the kind of PIDs most people have in mind when they think about public interest reporting and 'whistleblowing'.

They involve a public official making a report because they have information that they believe shows (or tends to show) serious wrongdoing, where they are not under a legal obligation to make that report and where it is not an ordinary part of their role to report such wrongdoing.

Public Interest Disclosures Policy

A report is a voluntary PID if it has the following five features, which are set out in sections 24 to 27 of the PID Act:

1. A report is made by a public official
2. It is made to a person who can receive voluntary PIDs
3. The public official honestly and reasonably that the information they are providing shows (or tends to show) serious wrongdoing
4. The report was made orally or in writing
5. The report is voluntary (meaning it is not a mandatory or witness PID)

If the report has all five features, it is a voluntary PID.

You will not be expected to prove what you reported happened or is serious wrongdoing. You do have to honestly believe, on reasonable grounds, that the information you are reporting shows or tends to show serious wrongdoing.

Even though you do not have to prove the serious wrongdoing happened or provide evidence, a mere allegation with no supporting information is unlikely to meet this test. Allegations made for an improper purpose or that are vexatious in nature, will be dealt with in accordance with PP031 Code of Conduct.

If we make an error and do not identify that you have made a voluntary PID, you will still be entitled to the protections under the PID Act.

If you make a report and believe we have made an error by not identifying that you have made a voluntary PID, you should raise this with a nominated disclosure officer. If you are still not satisfied with this outcome, you can seek an internal review. You may also contact the NSW Ombudsman. Further information on rights to internal review and conciliation is found in section 11 of this policy.

7.3 Who can make a voluntary PID?

Any public official can make a voluntary PID. You are a public official if:

- you are employed by Goldenfields Water
- you are a contractor, subcontractor or volunteer who provides services, or exercises functions, on behalf of Goldenfields Water, or
- you work for an entity (such as a non-government organisation) who is contracted by Goldenfields Water to provide services or exercise functions on behalf of Goldenfields Water — if you are involved in undertaking that contracted work.

A public official can make a PID about serious wrongdoing relating to *any* agency, not just the agency they are working for. This means that we may receive PIDs from public officials outside our agency. It also means that you can make a PID to any agency, including an integrity agency like the ICAC and the NSW Ombudsman. Annexure B of this policy has a list of integrity agencies.

6.5 Who can I make a voluntary PID to?

For a report to be a voluntary PID, it must be made to certain public officials.

Public Interest Disclosures Policy

6.5.1 Making a report to a public official who works for Goldenfields Water

You can make a report inside Goldenfields Water to individuals appointed to the following positions:

Disclosures Officers

- General Manager
- Corporate Services Manager
- Production and Services Manager
- Operations Manager
- Engineering Manager
- Accountant
- Human Resources Coordinator
- Northern Distribution Coordinator
- Mechanical Coordinator
- ICT Coordinator

Contact details for current disclosure officers and their contact details can be found at Annexure A of this policy.

You may also make a report to the person who directly, or indirectly, supervises you. It can also be the person who you directly, or indirectly, report to. Your manager will make sure that the report is communicated to a disclosure officer on your behalf or may accompany you while you make the report to a disclosure officer.

6.5.2 Making a report to a recipient outside of Goldenfields Water

You can also make your report to a public official in another agency (meaning an agency you do not work for) or an integrity agency. These include:

- the *head of another agency* — this means the head of any public service agency
- an *integrity agency* — a list of integrity agencies is located at Annexure B of this policy
- a *disclosure officer for another agency* — ways to contact disclosure officers for other agencies is in an agency's PID policy which can be found on their public website
- a *Minister or a member of a Minister's staff* but the report *must be made in writing*.

If you choose to make a disclosure outside of Goldenfields Water, it is possible that your disclosure will be referred to us so that appropriate action can be taken.

6.5.2.1 Making a report to a Member of Parliament or journalist

Disclosures to a Member of Parliament (MP) or journalists are different to other reports. You can only disclose a report of wrongdoing as a voluntary PID to an MP or journalist in the following circumstances:

- You must have first made the same disclosure (described here as a 'previous disclosure') to someone who can receive disclosures.
- The previous disclosure must be true.
- You did not make the previous disclosure anonymously.
- You did not give a written waiver of your right to receive information relating to your previous disclosure.
- You did not receive the following from Goldenfields Water:

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- notification that Goldenfields Water will not investigate the serious wrongdoing and will also not refer the previous disclosure to another agency, or
- the following information at the end of the investigation period:
 - notice of Goldenfields Water’s decision to investigate the serious wrongdoing
 - a description of the results of an investigation into the serious wrongdoing
 - details of proposed or recommended corrective action because of the previous disclosure or investigation.

Investigation period means:

- after six months from the previous disclosure being made, or
- after 12 months if you applied for an internal review of the agency’s decision within six months of making the disclosure.

If all the above requirements are met, your disclosure to an MP or journalist may be a voluntary PID.

6.6 What form should a voluntary PID take?

You can make a voluntary PID:

- *in writing* — this could be an email or letter to a person who can receive voluntary PIDs.
- *orally* — have a private discussion with a person who can receive voluntary PIDs. This can be face-to-face, via telephone or virtually.
- *anonymously* — write an email or letter or call a person who can receive PIDs to make a report without providing your name or anything that might identify you as the maker of the report. A report will only be considered anonymous if there is no reasonable or practical way of communicating with the person making the report. Even if you choose to remain anonymous, you will still be protected under the PID Act. It may be difficult, however, for us to investigate the matter(s) you have disclosed if we cannot contact you for further information.

6.7 What should I include in my report?

You should provide as much information as possible so we can deal with the report effectively. The type of information you should include is:

- date, time and location of key events
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved
- your relationship with the person(s) involved, such as whether you work closely with them
- your explanation of the matter you are reporting
- how you became aware of the matter you are reporting
- witnesses
- other information you have that supports your report.

6.8 What if I am not sure if my report is a PID?

You should report all wrongdoing you become aware of regardless of whether you think it is serious wrongdoing. It is important for us to understand what is or may be occurring.

We are then responsible for making sure your report is handled appropriately under the PID Act, or if it is not a PID, in line with our other procedures. Even if your report is not a PID, it may fall within another one of the agency’s policies for dealing with reports, allegations or complaints.

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6.9 Deeming that a report is a voluntary PID

The General Manager can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the features of a voluntary PID. This is known as the 'deeming power'.

By deeming that a report is a voluntary PID, it ensures that reporters are provided with protection under the PID Act.

If you make a report that has not met all the requirements of a voluntary PID, you can refer your matter to the General Manager to request that they consider deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the General Manager. For more information about the deeming power, see the Ombudsman's guideline 'Deeming that a disclosure is a voluntary PID'.

7 PROTECTIONS

7.1 How is the maker of a voluntary PID protected?

When you make a voluntary PID you receive specific protections under the PID Act.

We are committed to taking all reasonable steps to protect you from detriment from making a PID. We are also committed to maintaining your confidentiality as much as possible while the PID is being dealt with.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

- *Protection from detrimental action*
 - A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation or dismissal.
 - Once we become aware that a voluntary PID by a person employed or otherwise associated with Goldenfields Water that concerns serious wrongdoing relating to Goldenfields Water has been made, we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the person who made the voluntary PID.
 - It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.
 - A person may seek compensation where unlawful detrimental action has been taken against them.
 - A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note that a person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management). Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

- *Immunity from civil and criminal liability*

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. Sometimes, to make a PID, public officials will need to breach or disregard such confidentiality duties. If that



Public Interest Disclosures Policy

happens, a public official cannot be disciplined, sued or criminally charged for breaching confidentiality.

- *Confidentiality*

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act.

- *Protection from liability for own past conduct*

The Attorney General can give the maker an undertaking that a disclosure of their own past conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.

7.2 Protections for people who make mandatory and witness PIDs

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act:

- *A mandatory PID:* This is a PID where the public official has made the report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- *A witness PID:* This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

Protections for makers of mandatory and witness PIDs are detailed in the table below.

Protection	Mandatory PID	Witness PID
Detrimental action — It is an offence to take detrimental action against a person based on the suspicion, belief or awareness that a person has made, may have made or may make a PID.	✓	✓
Right to compensation — A person can initiate proceedings and seek compensation for injury, damage or loss suffered because of detrimental action being taken against them.	✓	✓
Ability to seek injunction — An injunction can be sought to prevent the commission or commission of a detrimental action offence against a person. For example, an order to prevent dismissal or to require reinstatement.	✓	✓
Immunity from civil and criminal liability — a person will not incur civil or criminal liability if the person breaches a duty of confidentiality while making a disclosure. This means that legal action cannot be taken against a person for: <ul style="list-style-type: none"> • breaching a duty of secrecy or confidentiality, or • breaching another restriction on disclosure. 	✓	✓

8 REPORTING DETRIMENTAL ACTION

If you experience adverse treatment or detrimental action, such as bullying or harassment, you should report this immediately. You can report any experience of adverse treatment or detrimental action directly to Goldenfields Water, or to an integrity agency. A list of integrity agencies is at Annexure B of this policy.

9 ROLES AND RESPONSIBILITIES OF GOLDENFIELDS WATER

Certain people within Goldenfields Water have responsibilities under the PID Act.

9.1 General Manager

The General Manager is responsible for:

- fostering a workplace culture where reporting is encouraged
- receiving disclosures from public officials
- ensuring there is a system in place for assessing disclosures
- ensuring the Goldenfields Water complies with this policy and the PID Act
- ensuring that the Goldenfields Water has appropriate systems for:
 - overseeing internal compliance with the PID Act
 - supporting public officials who make voluntary PIDs, including by minimising the risk of detrimental action
 - implementing corrective action if serious wrongdoing is found to have occurred
 - complying with reporting obligations regarding allegations or findings of detrimental action
 - complying with yearly reporting obligations to the NSW Ombudsman.

9.2 Disclosure officers

Disclosure officers are responsible for:

- receiving reports from public officials
- receiving reports when they are passed on to them by managers
- ensuring reports are dealt with appropriately, including by referring the matter to the appropriate complaint unit (if relevant)
- Ensuring that any oral reports received are recorded in writing.

9.3 Managers

The responsibilities of managers include:

- receiving reports from persons that report to them or that they supervise
- passing on reports they receive to a disclosure officer.

9.4 All employees

All employees must:

- report suspected serious wrongdoing or other misconduct
- use their best endeavours to assist in an investigation of serious wrongdoing if asked to do so by a person dealing with a voluntary PID on behalf of Goldenfields Water
- treat any person dealing with or investigating reports of serious wrongdoing with respect.

All employees must not take detrimental action against any person who has made, may in the future make, or is suspected of having made, a PID.

10 HOW WE WILL DEAL WITH VOLUNTARY PIDS

10.1 How we will acknowledge that we have received a report

When a Goldenfields Water disclosure officer receives a voluntary PID report, or looks like it may be a voluntary PID, the person who made the report will receive the following information:

You will receive an acknowledgment that the report has been received. This acknowledgement will:

- state that the report will be assessed to identify whether it is a PID;
- state that the PID Act applies to how we deal with the report;
- provide clear information on how you can access this PID policy; and
- provide you with details of a contact person and available supports.

If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:

- that we are investigating the serious wrongdoing
- that we will refer the report to a different agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral
- If we decide to not investigate the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision. We will also notify the NSW Ombudsman of this decision.

If we decide to investigate the serious wrongdoing, we will provide you with updates on the investigation at least every three months. During this time, if you would like more frequent updates, you should contact the contact person who was nominated when you made the report.

- If we investigate the serious wrongdoing, we will provide you with the following information once the investigation is complete:
 - a description of the results of the investigation — that is, we will tell you whether we found that serious wrongdoing took place.
 - information about any corrective action because of the investigation/s — this means we will tell you what action we took in relation to the person who engaged in the serious wrongdoing or if the serious wrongdoing was by our agency, what we have put in place to address that serious wrongdoing.
- Corrective action could include taking disciplinary action against someone or changing the practices, policies and procedures that we have in place which led to serious wrongdoing.
- There may be some details about both the findings made because of the investigation and the corrective action taken that cannot be revealed to you. We will always balance the right of a person who makes a report to know the outcome of that report, with other legal obligations we have.
- If you have made an anonymous report, in many cases we may not be able to provide this information to you.

10.2 How we will deal with voluntary PIDs

Once a report that may be a voluntary PID is received we will look at the information contained in the report to see if it has the features of a voluntary PID. This assessment is undertaken to identify whether the report is a voluntary PID or another type of disclosure, and to make sure that the right steps are followed. If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

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10.2.1 Report not a voluntary PID

Even if the report is not a voluntary PID, it will still need to be dealt with in a manner consistent with Goldenfields Water's PP020 Complaints Management Policy.

If the report is not a voluntary PID, we will advise you that the PID Act does not apply to the report and how we will deal with its concerns.

If you are not happy with this assessment or otherwise disagree with it, you can raise it with the person who has communicated the outcome with you or a disclosure officer, request an internal review or request that the matter be conciliated. Goldenfields Water may request the NSW Ombudsman to conciliate the matter.

10.2.2 Cease dealing with report as voluntary PID

Goldenfields Water may stop dealing with a voluntary PID because it is not actually a voluntary PID (meaning it does not have all the features of a PID).

10.2.3 Where the report is a voluntary PID

If the report is a voluntary PID:

In most cases, we will investigate whether the serious wrongdoing disclosed in the report occurred, who was involved, responsible, and whether the people involved, or the agency engaged, in serious wrongdoing. There may be circumstances where we believe an investigation is not warranted — for example, if the conduct has previously been investigated.

There may also be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, reports about possible corrupt conduct may be reported to the ICAC in accordance with section 11 of the ICAC Act 1988.

Before referring a matter, we will discuss the referral with the other agency, and we will provide you with details of the referral and a contact person within the other agency. If we decide not to investigate a report and to not refer the matter to another agency, we must let you know the reasons for this and notify the NSW Ombudsman.

10.3 How we will protect the confidentiality of the maker of a voluntary PID

We understand that people who make voluntary PIDs may want their identity and the fact that they have made a report to be confidential.

Under the PID Act, information tending to identify a person as the maker of a voluntary PID (known as identifying information) is not to be disclosed by a public official or an agency.

Certain circumstances under the PID Act allow for the disclosure of identifying information. These include:

- where the person consents in writing to the disclosure
- where it is known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker
- when the public official or Goldenfields Water considers it necessary to disclose the information to protect a person from detriment
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure
- where the information has previously been lawfully published

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- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information
- when the information is disclosed for the purposes of proceedings before a court or tribunal
- when the disclosure of the information is necessary to deal with the disclosure effectively
- if it is otherwise in the public interest to disclose the identifying information.

We will not disclose identifying information unless it is necessary and authorised under the PID Act.

10.4 How we will assess and minimise the risk of detrimental action

Goldenfields Water will not tolerate any detrimental action being taken by any person against a person who has made a PID, investigators, witnesses or the person the report is about.

Goldenfields Water will assess and take steps to mitigate detrimental action from being taken against the maker of a voluntary PID, the person whose conduct is the subject of a PID, investigators and witnesses.

Goldenfields Water will take steps to assess and minimise the risk of detrimental action.

Detrimental action against a person is an act or omission that causes, comprises, involves or encourages detriment to a person or a threat of detriment to a person (whether express or implied).

Detriment to a person includes:

- injury, damage or loss
- property damage
- reputational damage
- intimidation, bullying or harassment
- unfavourable treatment in relation to another person's job
- discrimination, prejudice or adverse treatment
- disciplinary proceedings or disciplinary action, or
- any other type of disadvantage.

Detrimental action does not include:

- lawful action taken by a person or body to investigate serious wrongdoing or other misconduct
- the lawful reporting or publication of a finding of serious wrongdoing or other misconduct
- the lawful making of adverse comment, resulting from investigative action
- the prosecution of a person for a criminal offence
- reasonable management action taken by someone in relation to a person who made or may make a PID. For example, a reasonable appraisal of a PID maker's work performance.

10.5 How we will deal with allegations of a detrimental action offence

If Goldenfields Water become aware of an allegation that a detrimental action offence has occurred or may occur, Goldenfields Water will:

- take all steps possible to stop the action and protect the person(s)
- take appropriate disciplinary action against anyone that has taken detrimental action
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable)
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.

Public Interest Disclosures Policy

10.6 What we will do if an investigation finds that serious wrongdoing has occurred

If, after an investigation, it is found that serious wrongdoing or other misconduct has occurred, Goldenfields Water will take the most appropriate action to address that wrongdoing or misconduct. This is also known as corrective action.

Corrective action can include:

- a formal apology
- improving internal policies to adequately prevent and respond to similar instances of wrongdoing
- providing additional education and training to staff where required
- taking employment action against persons involved in the wrongdoing (such as termination of employment, relocation, a caution or reprimand)
- payment of compensation to people who have been affected by serious wrongdoing or other misconduct.

11 REVIEW AND DISPUTE RESOLUTION

11.1 Internal review

People who make voluntary PIDs can seek internal review of the following decisions made by Goldenfields Water:

- that Goldenfields Water is not required to deal with the report as a voluntary PID
- to stop dealing with the report because Goldenfields Water decided it was not a voluntary PID
- to not investigate the serious wrongdoing and not refer the report to another agency
- to cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

Goldenfields Water will ensure internal reviews are conducted in compliance with the PID Act.

If you make an application for an internal review, you must apply in writing within 28 days of being informed of the decision. The application should state the reasons why you consider Goldenfields Water's decision should not have been made. You may also submit any other relevant material with your application. Applications for internal review should be addressed to the General Manager.

11.2 Voluntary dispute resolution

If a dispute arises between Goldenfields Water and a person who has made a report which is, or may be, a voluntary PID, we may request the NSW Ombudsman to conciliate the dispute. Conciliation is a voluntary process and will only be suitable for disputes where we and the maker of the report are willing to resolve the dispute.

12 OTHER OBLIGATIONS

12.1 Record-keeping requirements

Goldenfields Water must keep full and accurate records with respect to all information received in relation with the PID Act. This ensures that Goldenfields Water complies with its obligations under the *State Records Act 1998*.

12.2 Reporting of voluntary PIDs and annual return to the Ombudsman

Each year Goldenfields Water is to provide an annual return to the NSW Ombudsman which

Public Interest Disclosures Policy

includes:

- information about voluntary PIDs received by Goldenfields Water during each return period (yearly with the start date being 1 July)
- action taken by Goldenfields Water to deal with voluntary PIDs during the return period
- how Goldenfields Water promoted a culture in the workplace where PIDs are encouraged. The Corporate Services Manager shall be responsible for preparing the annual return.

12.3 How Goldenfields Water will ensure compliance with the PID Act and this policy

This policy will be formally reviewed every four years from the date of adoption or as required.

From time-to-time circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter this document, such a change may be made, including branding, Council Officer titles or department changes and legislative name or title changes which are considered minor in nature and not required to be formally endorsed.

Breaches of this policy may result in an investigation of the alleged breach in line with relevant Council policies including the PP031 Code of Conduct. Any alleged criminal offence or allegation of corrupt conduct will be referred to the relevant external agency.

Any audits of the PID processes at Council will be undertaken as part of Council's internal audit schedule and reported through the Audit Risk and Improvement Committee to Council.



Public Interest Disclosures Policy

Annexure A — Names and contact details of disclosure officers for Goldenfields Water

Position	Incumbent
General Manager	Aaron Drenovski
Corporate Services Manager	Melody Carr
Production and Services Manager	Geoffrey Veneris
Operations Manager	Alex Dahlenburg
Engineering Manager	Sammy Jung
Accountant	Erin Hemphill
Human Resources Coordinator	Ali Wood Libby Kite
Northern Distribution Coordinator	Ian Basham
Mechanical Coordinator	Shane Baldry
ICT Coordinator	Chris Durman

Public Interest Disclosures Policy

Annexure B — List of integrity agencies

Integrity agency	What they investigate	Contact information
The NSW Ombudsman	Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs)	1800 451 524 between 9am to 3pm Monday to Friday Level 24, 580 George Street, Sydney NSW 2000 info@ombo.nsw.gov.au
The Auditor-General	Serious and substantial waste of public money by auditable agencies	02 9275 7100 GPO Box 12, Sydney NSW 2001 governance@audit.nsw.gov.au
Independent Commission Against Corruption	Corrupt conduct	02 8281 5999 or toll free on 1800 463 909 (callers outside Sydney) between 9am and 3pm, Monday to Friday GPO Box 500, Sydney NSW 2001 icac@icac.nsw.gov.au
The Inspector of the Independent Commission Against Corruption	Serious maladministration by the ICAC or the ICAC officers	02 9228 3023 PO Box 5341, Sydney NSW 2001 oiicac_executive@oiicac.nsw.gov.au
The Law Enforcement Conduct Commission	Serious maladministration by the NSW Police Force or the NSW Crime Commission	02 9321 6700 or 1800 657 079 GPO Box 3880, Sydney NSW 2001 contactus@lecc.nsw.gov.au
The Inspector of the Law Enforcement Conduct Commission	Serious maladministration by the LECC and LECC officers	02 9228 3023 GPO Box 5341, Sydney NSW 2001 oilc_executive@oilc.nsw.gov.au
Office of the Local Government	Local government pecuniary interest contraventions	olg@olg.nsw.gov.au
The Privacy Commissioner	Privacy contraventions	1800 472 679 GPO Box 7011, Sydney NSW 2001 ipcinfo@ipc.nsw.gov.au
The Information Commissioner	Government information contraventions	1800 472 679 GPO Box 7011, Sydney NSW 2001 ipcinfo@ipc.nsw.gov.au

GOLDENFIELDS WATER COUNTY COUNCIL – SEPTEMBER 2024

COUNCIL RESOLUTIONS UPDATE REPORT

Report prepared by General Manager

COUNCIL OFFICER RECOMMENDATION

That Council note the Council Resolutions Update Report

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

The General Manager is responsible for ensuring that Council’s resolutions are implemented efficiently and in a timely manner.

REPORT

After a Council meeting is held, actions required from the resolutions made are listed and distributed to the Management Team for their attention. This list is included on the fortnightly Management meeting agenda to ensure timely completion of tasks.

The resolutions update table attached is provided to the Board to deliver an overview of the tasks completed since the previous meeting and to identify any outstanding tasks that still require action. This allows greater transparency for the Board into the actioning of the resolutions made and a timely reminder for Management to progress these actions.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council’s financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Council Meeting Resolution Action Table

NEXT MEETING

The next ordinary meeting of Council is scheduled to be held on Thursday 24 October 2024 at 10.00am

CLOSE OF BUSINESS

There being no further business requiring the attention of Council the meeting may be declared closed.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

The meeting commenced at 10:00am

PRESENT

Cr A McAlister, Cr J Piper, Cr G Sinclair, Cr M Stadtmiller, Cr Alan White.

ALSO IN ATTENDANCE

Mr G Veneris (Acting General Manager), Mr A Dahlenburg (Operations Manager), Mrs M Carr (Corporate Services Manager) Miss S Jung (Engineering Manager), Mr S Baldry (Acting Production and Services Manager), Miss A Burnett (Executive Assisant).

1. LEAVE OF ABSENCE/APOLOGIES

BOARD RESOLUTION

24/036 RESOLVED on the motion of Crs Sinclair and White that a leave of absence be granted to Cr B Callow, Cr K Morris and Cr L McGlynn.

2. ATTENDANCE OF COUNCILLORS BY AUDIO VISUAL LINK

Nil

3. WEBCASTING OF COUNCIL MEETINGS

Attendees of this meeting are reminded that:

- a) The meeting is being recorded and made publicly available on Council's website, and
- b) Persons attending the meeting should refrain from making any defamatory statements.

4. STATEMENT OF ETHICAL OBLIGATIONS

Councillors are reminded of the oath or affirmation of office they have taken under section 233A of the Act.

The governing body of a county council is responsible for managing the affairs of the county council. Each Councillor as a member of the governing body has a responsibility to make considered and well-informed decisions to ensure that the exercise of the functions of Goldenfields Water are performed to benefit the whole of the area of operations of Goldenfields Water.

In addition Councillors are reminded of their obligations under council's code of conduct to disclose and appropriately manage conflicts of interest.

5. ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

6. PRESENTATIONS

Nil

This is Page 1 of the Minutes to the Goldenfields Water County Council meeting held on
27 June 2024

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

7. DECLARATION OF PECUNIARY INTERESTS

Nil

8. DECLARATION OF NON PECUNIARY INTERESTS

Nil

9. CONFIRMATION OF MINUTES OF MEETING HELD ON 11 APRIL 2024,

BOARD RESOLUTION

24/037 RESOLVED on the motion of Crs Piper and McAlister that the minutes of the meeting held on the 11 April 2024, having been circulated and read by members be confirmed.

10. BUSINESS ARISING FROM MINUTES

Nil

11. CORRESPONDENCE

Nil

12. MATTERS OF URGENCY

Nil

13. NOTICES OF MOTION / RESCISSION MOTIONS

Nil

14. CHAIRPERSON'S MINUTE

Nil

15. MATTERS TO BE SUBMITTED TO OPEN COUNCIL

15.1. MATTERS SUBMITTED BY CORPORATE SERVICES MANAGER

15.1.1. COUNCIL CASH AND INVESTMENTS – APRIL 2024

BOARD RESOLUTION

24/038 RESOLVED on the motion of Crs Sinclair and McAlister that the report detailing Council Cash and Investments at 30 April 2024 be received and noted

Report prepared by Corporate Services Manager

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

COUNCIL OFFICER RECOMMENDATION

That the report detailing Council Cash and Investments at 30 April 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2005.

REPORT

Council's cash and investment portfolio decreased by \$1,337,726.18 from \$32,160,478.18 at 31 March 2024 to \$30,822,752 at 30 April 2024.

Cash and Investment Portfolio

Type	LT Rating	ST Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Percentage of Portfolio	Principal
TD	BBB+	A-2	Australian Unity Bank	Annually	9/02/2023	9/05/2024	455	4.80%	3%	\$1,000,000
TD	AA-	A-1+	NAB	At maturity	26/06/2023	25/06/2024	365	5.48%	3%	\$1,000,000
TD	BBB-	A-3	Judo Bank	Annually	24/01/2023	25/07/2024	548	4.45%	3%	\$1,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	16/08/2024	539	4.95%	6%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	2/08/2023	4/09/2024	399	5.45%	6%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	15/03/2023	19/09/2024	554	4.80%	3%	\$1,000,000
TD	A+	A-1	Macquarie Bank	At maturity	3/04/2024	2/10/2024	182	4.68%	5%	\$1,500,000
TD	BBB	A-2	Credit Union Australia	At maturity	17/04/2024	16/10/2024	182	5.13%	3%	\$1,000,000
TD	BBB	A-2	Defence Bank	Annually	1/12/2023	29/11/2024	364	5.50%	13%	\$4,000,000
TD	NR	NR	NT Treasury Corp	Annually	28/09/2020	15/12/2024	1539	1.10%	3%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	12/01/2023	13/01/2025	732	4.55%	6%	\$2,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	24/02/2025	731	4.93%	3%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	1/09/2023	4/03/2025	550	5.05%	6%	\$2,000,000
TD	BBB	A-2	Police Financial Svcs	Annually	1/03/2023	13/03/2025	743	5.15%	3%	\$1,000,000
TD	BBB	A-2	Defence Bank Summerland	Annually	8/03/2023	27/03/2025	750	4.90%	3%	\$1,000,000
TD	NR	NR	CU	Annually	22/03/2023	8/05/2025	778	4.80%	3%	\$1,000,000
CASH	AA-	A-1+	Commonwealth Bank	At Call Account		1/03/2024	1	4.20%	22%	\$6,796,552.30
CASH	AA-	A-1+	Commonwealth Bank	Cash Account		1/03/2024	1	1.00%	2%	\$526,199.70
TOTAL:										\$30,822,752

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

Portfolio Performance

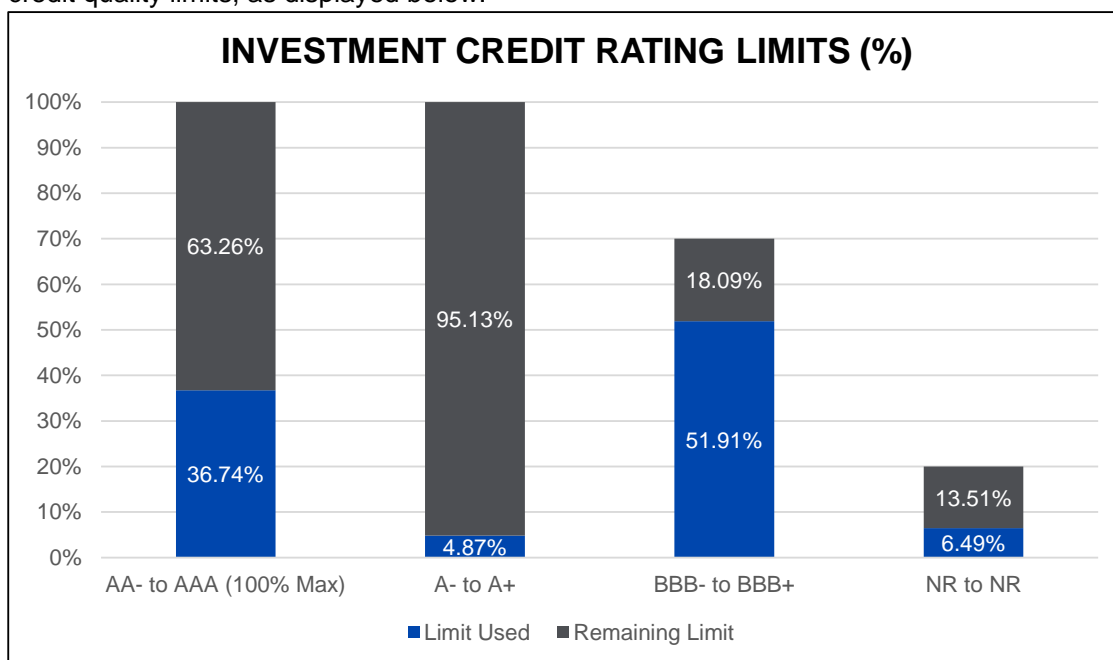
Goldenfields Water County Council’s investment portfolio weighted average interest for April 2024 was 4.23%. Performance indicators for comparison are:

- BBSW 4.4086% RBA Cash Rate 4.35% AusBond Bank Bill 4.354%

Interest received in the period totalled \$77,915, with \$1,028,696 received for the year to date.

Credit Quality Compliance

Council’s investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.

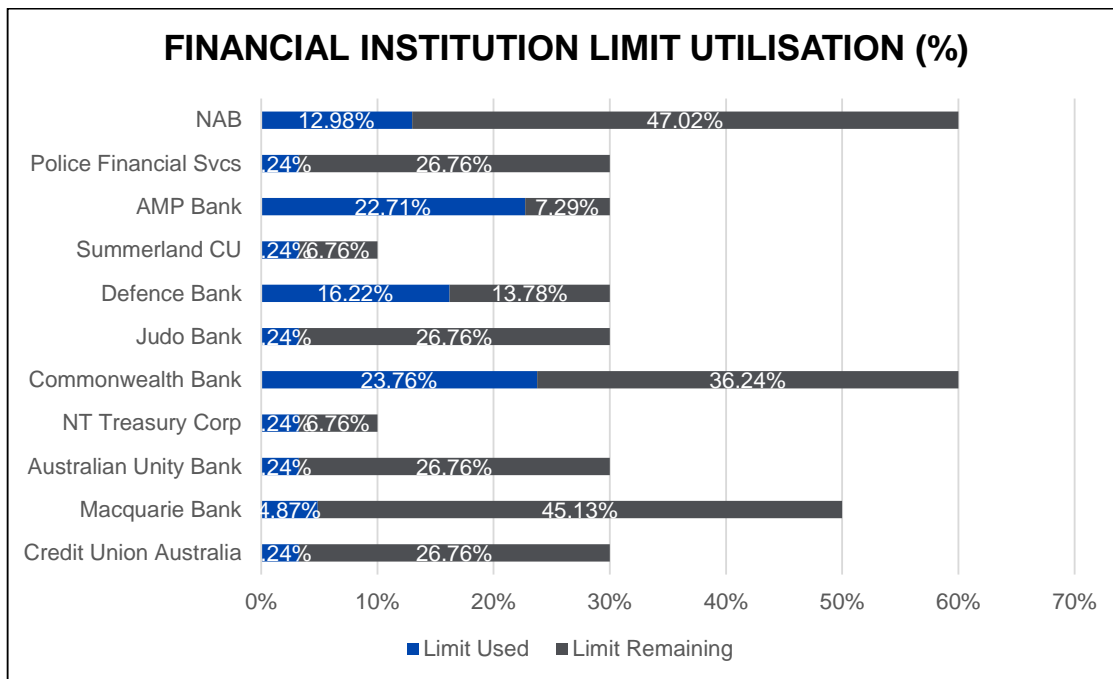


Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at TEMORA OFFICE on 27 June 2024

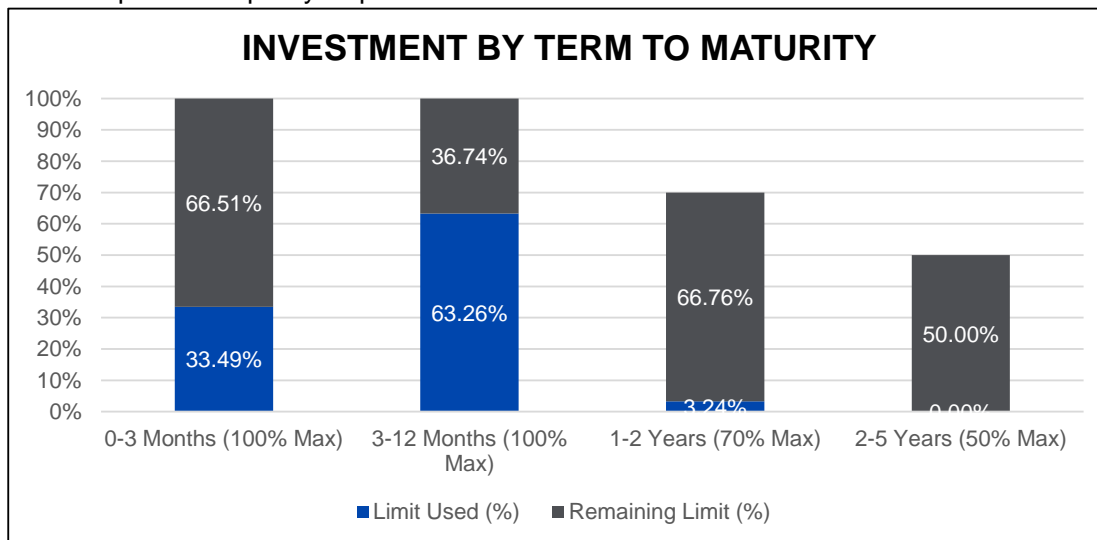
Financial Institution Compliance

As at the end of April, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.

Overall, the portfolio is diversified across a variety of credit ratings, including some exposure to unrated authorised deposit-taking institutions (ADIs).



Term to Maturity Council's investment portfolio maturities shown graphically below were also compliant with policy requirements.



**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

Application of Investment Funds

The table below details the allocation of cash balances in terms of restricted funds, noting restrictions are all internal rather than external.

Restricted Funds:	
Employee Leave Entitlements	\$2,551,897
Plant & Vehicle Replacement	\$1,462,793
Infrastructure Replacement	\$1,349,640
Section 64 Developer Contribution Reserve	\$5,000,000
Unrestricted Funds	\$20,458,422
TOTAL	\$30,822,752

Declaration

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy PP004.

Signed

Melody Carr

Corporate Services Manager

FINANCIAL IMPACT STATEMENT

Council's cash and investment portfolio decreased by \$1,337,726.18 from \$32,160,478.18 as at 31 March 2024 to \$30,822,752 as at 30 April 2024.

ATTACHMENTS: Nil

TABLED ITEMS: Nil.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

15.1.2. COUNCIL CASH AND INVESTMENTS – MAY 2024

BOARD RESOLUTION

24/039 RESOLVED on the motion of Crs Sinclair and White that the report detailing Council Cash and Investments at 31 May 2024 be received and noted.

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the report detailing Council Cash and Investments at 31 May 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

A report on Council's Investments is required to be presented for Council's consideration in accordance with Clause 212 of the Local Government (General) Regulation 2005.

REPORT

Council's cash and investment portfolio decreased by \$2,356,815.31 from \$30,822,752 at 30 April 2024 to \$28,465,936.69 at 31 May 2024.

Cash and Investment Portfolio

Type	LT Rating	ST Rating	Issuer	Frequency	Purchase	Maturity	Days	Rate	Percentage of Portfolio	Principal
TD	AA-	A-1+	NAB	At maturity	26/06/2023	25/06/2024	365	5.48%	4%	\$1,000,000
TD	BBB-	A-3	Judo Bank	Annually	24/01/2023	25/07/2024	548	4.45%	4%	\$1,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	16/08/2024	539	4.95%	7%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	2/08/2023	4/09/2024	399	5.45%	7%	\$2,000,000
TD	BBB	A-2	AMP Bank	Annually	15/03/2023	19/09/2024	554	4.80%	4%	\$1,000,000
TD	A+	A-1	Macquarie Bank	At maturity	3/04/2024	2/10/2024	182	4.68%	5%	\$1,500,000
TD	BBB	A-2	Credit Union Australia	At maturity	17/04/2024	16/10/2024	182	5.13%	4%	\$1,000,000
TD	BBB-	A-3	Judo Bank	At maturity	9/05/2024	7/11/2024	182	5.20%	4%	\$1,000,000
TD	BBB	A-2	Defence Bank	Annually	1/12/2023	29/11/2024	364	5.50%	14%	\$4,000,000
TD	NR	NR	NT Treasury Corp	Annually	28/09/2020	15/12/2024	1539	1.10%	4%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	12/01/2023	13/01/2025	732	4.55%	7%	\$2,000,000
TD	AA-	A-1+	NAB	Annually	24/02/2023	24/02/2025	731	4.93%	4%	\$1,000,000
TD	BBB	A-2	AMP Bank	Annually	1/09/2023	4/03/2025	550	5.05%	7%	\$2,000,000
TD	BBB	A-2	Police Financial Svcs	Annually	1/03/2023	13/03/2025	743	5.15%	4%	\$1,000,000
TD	BBB	A-2	Defence Bank	Annually	8/03/2023	27/03/2025	750	4.90%	4%	\$1,000,000
TD	NR	NR	Summerland CU	Annually	22/03/2023	8/05/2025	778	4.80%	4%	\$1,000,000
CASH	AA-	A-1+	Commonwealth Bank	At Call Account		1/03/2024	1	4.20%	15%	\$4,321,267.74
CASH	AA-	A-1+	Commonwealth Bank	Cash Account		1/03/2024	1	1.00%	2%	\$644,668.95
TOTAL:										\$28,465,937

This is Page 7 of the Minutes to the Goldenfields Water County Council meeting held on
27 June 2024

Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at TEMORA OFFICE on 27 June 2024

Portfolio Performance

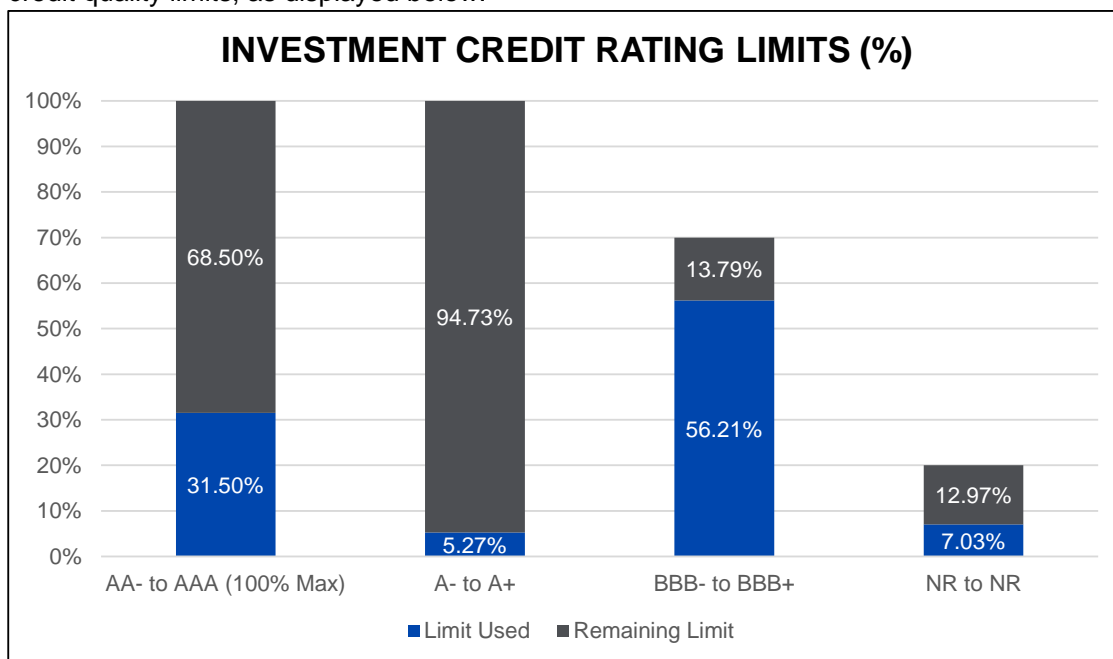
Goldenfields Water County Council’s investment portfolio weighted average interest for May 2024 was 4.24%. Performance indicators for comparison are:

- BBSW 4.35% RBA Cash Rate 4.35% AusBond Bank Bill 4.322%

Interest received in the period totalled \$11,836, with \$1,040,532 received for the year to date.

Credit Quality Compliance

Council’s investment portfolio was compliant with policy in terms of S&P long term rating credit quality limits, as displayed below.

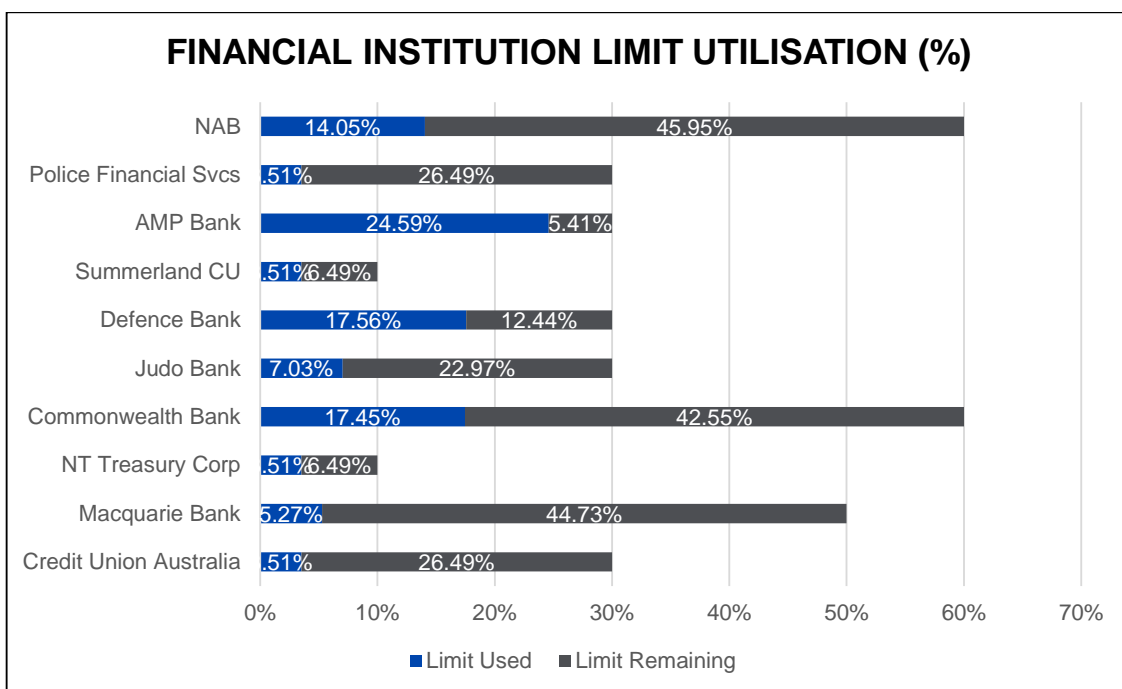


Financial Institution Compliance

As at the end of May, Council was compliant with policy in terms of individual financial institution capacity limits. It is worth noting that capacity limits are affected by changes in the on-call account balance compared to the total portfolio balance.

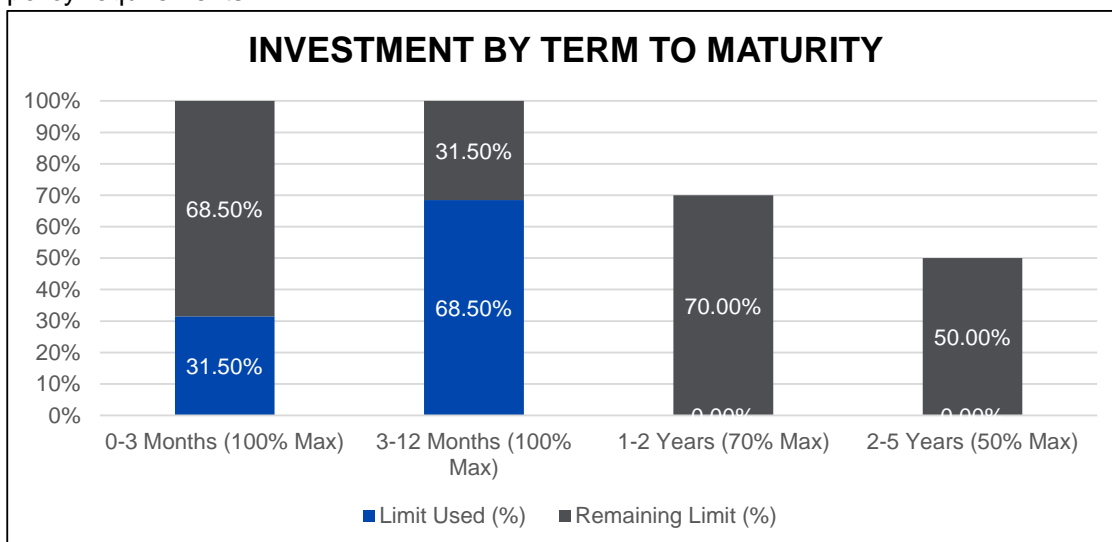
Overall, the portfolio is diversified across a variety of credit ratings, including some exposure to unrated authorised deposit-taking institutions (ADIs).

Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at TEMORA OFFICE on 27 June 2024



Term to Maturity

Council’s investment portfolio maturities shown graphically below were also compliant with policy requirements.



Application of Investment Funds

The table below details the allocation of cash balances in terms of restricted funds, noting restrictions are all internal rather than external.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

Restricted Funds:	
Employee Leave Entitlements	\$2,551,897
Plant & Vehicle Replacement	\$1,462,793
Infrastructure Replacement	\$1,349,640
Section 64 Developer Contribution Reserve	\$5,000,000
Unrestricted Funds	\$18,101,607
TOTAL	\$28,465,937

Declaration

I hereby certify that investments listed in the report have been made in accordance with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy PP004.

Signed

Melody Carr

Corporate Services Manager

FINANCIAL IMPACT STATEMENT

Council's cash and investment portfolio decreased by \$2,356,815.31 from \$30,822,752 at 30 April 2024 to \$28,465,936.69 at 31 May 2024.

ATTACHMENTS: Nil

TABLED ITEMS: Nil.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

15.1.3. PROGRESS REPORT – CAPITAL WORKS EXPENDITURE

BOARD RESOLUTION

24/040 RESOLVED on the motion of Crs White and McAlister that the Capital Works Progress Report as at 17 June 2024 be received and noted.

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Capital Works Progress Report as at 17 June 2024 be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Capital Works represents an important part of Council's activities and expenditure. This report details expenditure and progress for the year to date on programmed and emergent capital works.

REPORT

The Capital Works financial report provides a "snapshot" of Council's Capital Works Program on 17 June 2024. Capital Works expenditure is reviewed on a weekly basis and discussed with relevant managers and by the Management team.

The Capital Works Report **Attachment A** includes the budget variations previously approved throughout the quarterly budget review process.

A detailed report on Council's Major Projects over multiple years is included in this report as **Attachment B** for your information.

A commentary report on Council's Major Projects with the expected completion dates for the current financial year is included in **Attachment C** for your information.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS:

ATTACHMENT A: Capital Works Progress Report as at June 2024.

ATTACHMENT B: Commentary on Major Capital Works on projects over multiple years as at 17 June 2024

ATTACHMENT C: Commentary on Major Capital Works commentary – current year

TABLED ITEMS: Nil.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

15.1.4. AUDIT RISK AND IMPROVEMENT COMMITTEE

BOARD RESOLUTION

24/041 RESOLVED on the motion of Crs Sinclair and Piper that the Board receives and notes the minutes of the Audit, Risk and Improvement Committee meeting held on 3 June 2024.

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Board receives and notes the minutes of the Audit, Risk and Improvement Committee meeting held on 3 June 2024.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Goldenfields Water County Council Audit, Risk and Improvement Committee is an advisory committee in accordance with section 355 of the Local Government Act 1993, and the Local Government Regulations 2012.

The Committee was established by Council Res 17/008 on 23 February 2017. In accordance with the Audit, Risk and Improvement Committee Charter, the Committee will report regularly to Council.

REPORT

The Goldenfields Water County Council Audit, Risk and Improvement Committee met on 3 June 2024. Minutes of the meeting are attached for the information of the Board.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Minutes of ARIC Meeting 3 June 2024.

TABLED ITEMS: Nil.

15.1.5. COUNCILLORS AND CHAIRPERSON FEES FOR 2024/2025

BOARD RESOLUTION

24/042 RESOLVED on the motion of Crs White and McAlister that:

- 1. Councillors and Chairpersons Fees be increased by 3.75% for the 2024/2025 financial year as per the Local Government Remuneration Tribunal Determination dated 29 April 2024.**
- 2. The annual remuneration for 2024/2025 is: Councillor \$10,997 and Chairperson \$18,062.80.**

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
TEMORA OFFICE on 27 June 2024**

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That:

1. Councillors and Chairpersons Fees be increased by 3.75% for the 2024/2025 financial year as per the Local Government Remuneration Tribunal Determination dated 29 April 2024.
2. The annual remuneration for 2024/2025 is: Councillor \$10,997 and Chairperson \$18,062.80

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Section 241 of the *Local Government Act 1993* states that annual fees are to be paid to councillors and chairpersons in accordance with categories determined by the Local Government Remuneration Tribunal (the Tribunal), while the setting of the fees is contained within sections 248 and 249 of the *Local Government Act 1993*.

REPORT

The Local Government Remuneration Tribunal Annual Report and Determination dated 29 April 2024 determined an increase of 3.75% to mayoral and councillor fees for the 2024/2025 financial year, with effect from 1 July 2024.

For **Table 4: County Councils – Water** the fees are as follows:

	Minimum	Maximum
Councillor	\$2,030	\$11,280
Chairperson – additional	\$4,360	\$18,520

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council’s financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Nil.

**Minutes of the Meeting of GOLDENFIELDS WATER COUNTY COUNCIL held at
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15.1.6. WATER BILLING & DEBT RECOVERY REPORT

BOARD RESOLUTION

24/043 RESOLVED on the motion of Crs Sinclair and White that receives and notes the update on Water Billing, Developer Contributions and Debt Recovery.

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Board receives and notes the update on Water Billing, Developer Contributions and Debt Recovery.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Water Billing

Water billing occurs on a quarterly basis for the majority of Goldenfields Water customers however there are some customers that are billed monthly. This includes automatic meter reads along with some manual re-reads due to several anomalies.

WATER BILLING REPORT

We engaged specialised consultancy for our utility billing module and meter reading for both Quarter 3 and Quarter 4 programs for the financial year 2023-24 as a result of a significant demand of utility billing maintenance required. The Quarter 3 bills were delayed as a result but we are now on track.

The Quarter 3 water billing for the 2023-2024 financial year was delayed due the level of required utility billing maintenance. 11,616 accounts were levied for a total amount of \$4.598m.

Whilst there are still a number of maintenance issues to address prior to Quarter 4 water billing we are on track to levy the third week in July.

DEBT RECOVERY REPORT

Debt recovery action figures for 31 May:

NOTICES ISSUED	No. Customers	Outstanding Account (\$)
Final Notice (Bill period 2023 Q3)	2925	\$2,198,499.74

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Debt Recovery Action:		
Pending Restriction Notice	300	\$533,863.47
Restriction Warning Card	5	\$70,860.65
Physical Restriction / Disconnection	5	\$70,860.65
Total Payments Received (Following Debt Recovery Action)		\$281,818.54
RESTRICTION DETAILS		
Properties paid prior to restriction	147	\$217,706.15
Properties Unrestricted	0	\$0.00
Properties Remaining Restricted	5	\$40,412.18
Properties Referred to Debt Recovery Agent	21	\$193,813.33

FINANCIAL IMPACT STATEMENT

ATTACHMENTS: Nil

TABLED ITEMS: Nil

15.1.7. ENTERPRISE RISK MANAGEMENT POLICY**BOARD RESOLUTION**

24/044 RESOLVED on the motion of Crs McAlister and Sinclair that the Board adopts the revised PP022 Enterprise Risk Management Policy.

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Board adopts the revised PP022 Enterprise Risk Management Policy.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Council adopted PP022 Enterprise Risk Management Policy in June 2021. The policy review schedule has been brought forward to align with updated requirements legislated via amendments to the Local Government (General) Regulation 2021, effective 1 July 2024.

REPORT

PP022 Enterprise Risk Management Policy has been reviewed and re-written to provide greater alignment to the NSW Office of Local Government guidelines in support of Goldenfields Water's enterprise risk management functions.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: PP022 Enterprise Risk Management Policy.

TABLED ITEMS: Nil.

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15.2. MATTERS SUBMITTED BY PRODUCTION AND SERVICES MANAGER

15.2.1. WATER PRODUCTION REPORT

BOARD RESOLUTION

24/045 RESOLVED on the motion of Crs Sinclair and White that the Water Production Report be received and noted.

Report prepared by Production and Services Manager

COUNCIL OFFICER RECOMMENDATION

That the Water Production Report be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 3 A Healthy Natural Environment

BACKGROUND

Goldenfields Water provides the essential water requirements of about 40,000 people spread over an area in excess of 20,000 square kilometres between the Lachlan & Murrumbidgee Rivers in the South West of NSW.

Goldenfields Waters' supply system consists of five separate water schemes, Jugiong, Oura, Mt Arthur, Mt Daylight and Hylands Bridge. Goldenfields Water carries out water supply functions within the Local Government areas of Bland, Coolamon, Cootamundra, Hilltops, Junee, Temora, and parts of Narrandera and Wagga Wagga.

Hilltops Shire Council, Cootamundra Gundagai Shire Council and Riverina Water County Council are retailers, who purchase bulk water from Goldenfields and supply the water to retail customers in their respective local government areas.

REPORT

Jugiong drinking Water Scheme

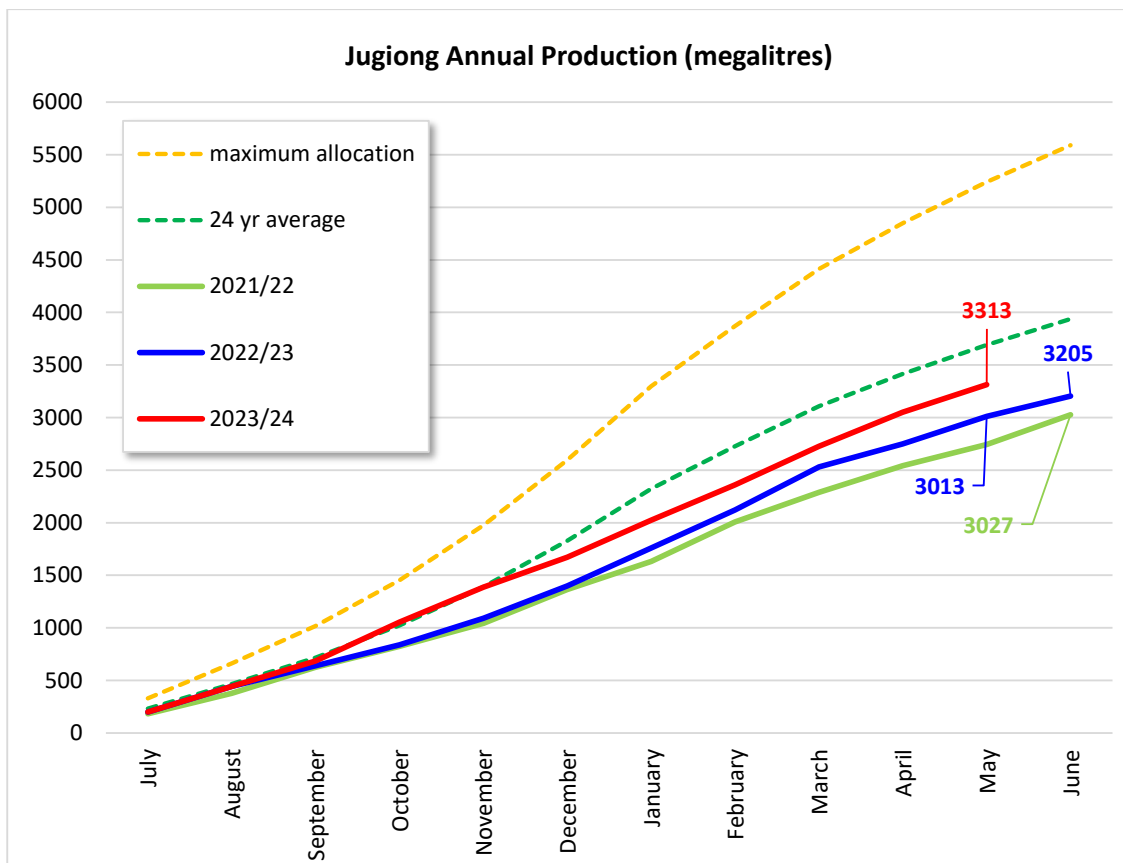
The Jugiong drinking water scheme sources water from the Murrumbidgee River and has an extraction licence entitlement of 5590ML per annum. Water from the Murrumbidgee River is treated through a 40ML/day, conventional Water Treatment Plant that consists of: Coagulation, Flocculation, Clarification, Filtration, Disinfection and Fluoridation.

The Jugiong Scheme has 14 sets of reservoirs and 8 pumping stations. The Jugiong Scheme supplies bulk water to the Hilltops and Cootamundra-Gundagai Regional Councils for supply to the townships of Cootamundra, Harden and Young with a population of approximately 6800, 2200 and 8000 respectively.

Goldenfields Water also provides additional retail supply to approximately 600 customers in the villages of Stockinbingal, Wallendbeen and Springdale.

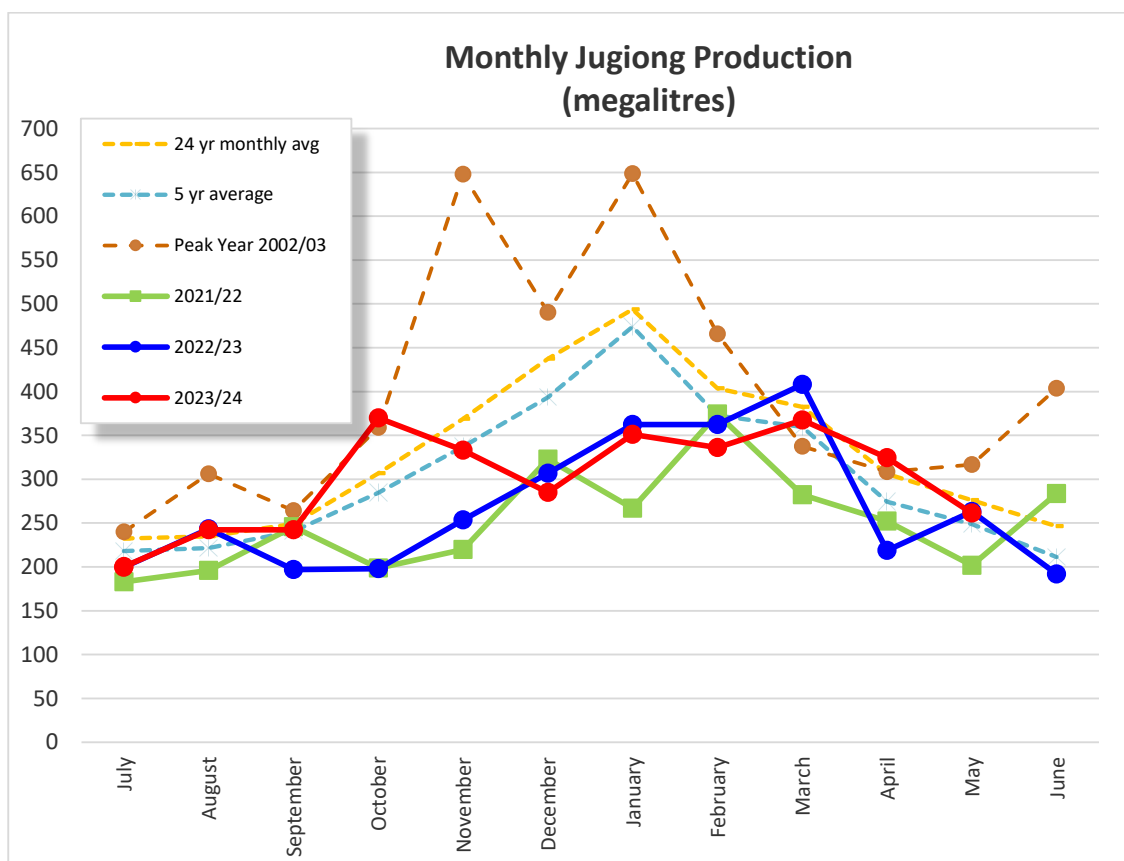
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For the 11 months of the 2023/24 financial year, 3313ML of water had been extracted from the Murrumbidgee River and processed at the Jugiong Water Treatment plant. This is slightly higher than for the 2022/23 FY where 3013ML was extracted. An increase of 300ML. This is illustrated in the graph below.



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Jugiong monthly production started slightly higher in July with 200ML extracted and treated for the month. August saw a further increase in production with 242ML and September was like August with 242ML extracted and treated. Some warm dry weather saw 370ML extracted in October before some stormy wet periods saw a decrease for the month of November with 333ML extracted and treated. December also saw a decrease in production with 294ML extracted before an increase in January with 356ML extracted and treated. A slight decrease in production for February with 336ML extracted before an increase in Production in March saw 368ML extracted and treated. As we move into the cooler months water production has decreased in the months of April and May with 325ML and 261ML respectively extracted and treated through the Jugiong Water Treatment Plant.



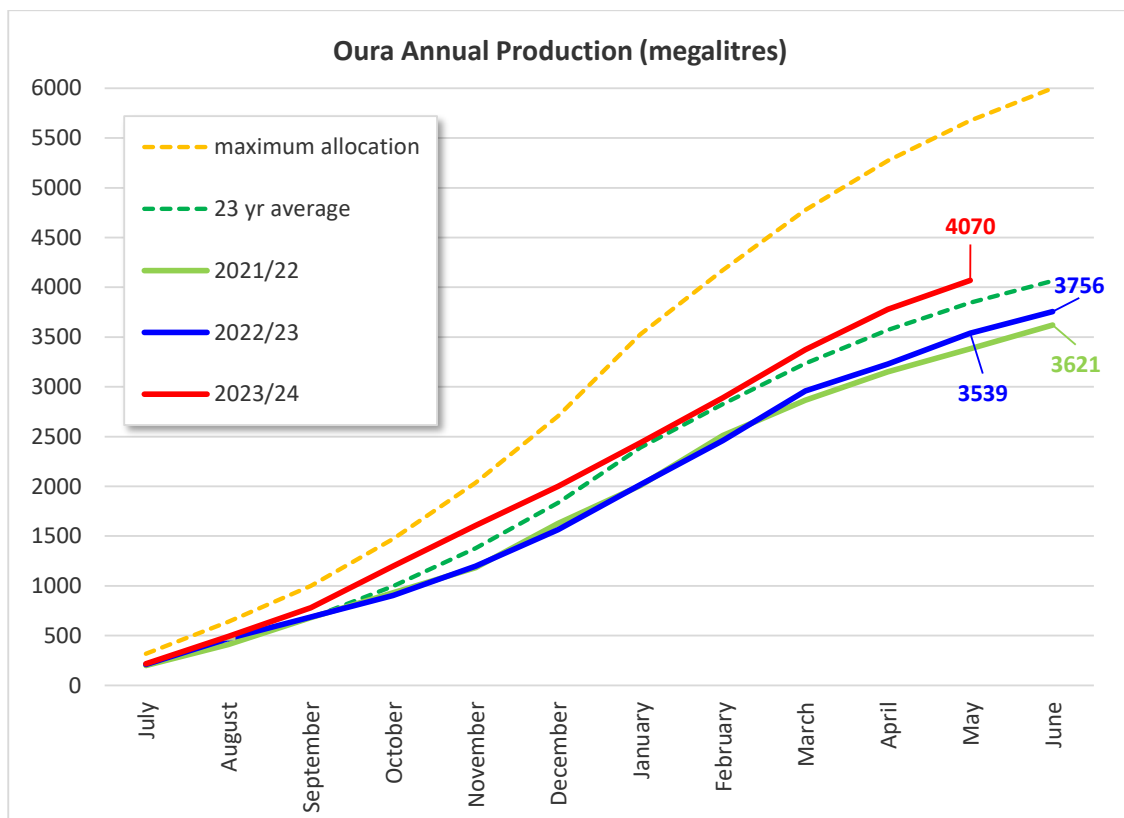
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Oura Drinking Water Scheme

The water source at Oura is the Murrumbidgee inland alluvial aquifer, this water is extracted from 4 bores namely: Bores 2, 3, 4 and 6. The raw water then goes through a treatment process at the Oura Water Treatment Plant that includes Aeration, Disinfection and Fluoridation.

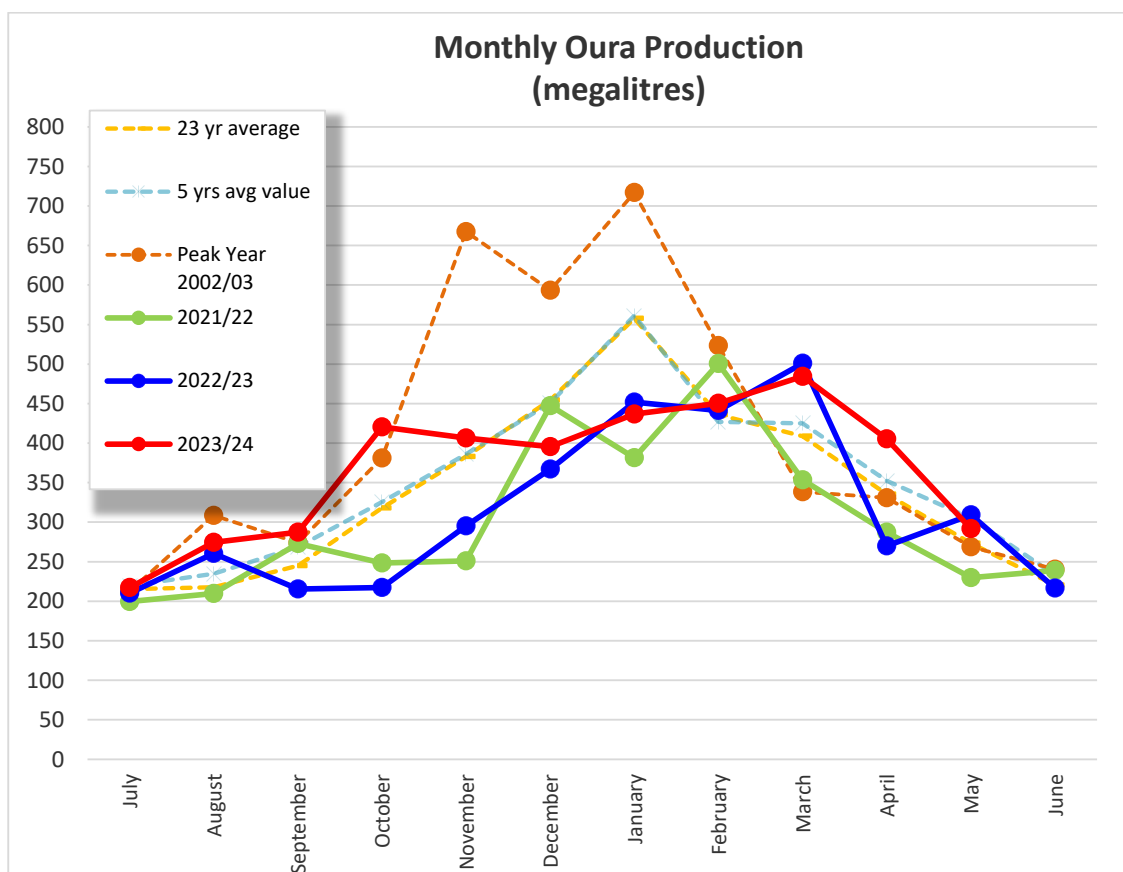
The Oura scheme has 33 sets of reservoirs, and 19 pumping stations, produces drinking water for approximately 14,600 people in the Bland, Coolamon, Junee, Narrandera and Temora Shires. The Oura scheme can also supply water to the Northern side of the rural area of Wagga Wagga City when required.

For the first 11 months of the 2023/24 financial year, 4070ML of water has been extracted from the Oura Borefield and processed at the Oura Water Treatment Plant. This is an increase in production compared to 2022/23 FY where 3539ML of water was extracted for the same period. An increase in production of 531ML. This is depicted in the graph below.



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Oura monthly water production has started slightly higher in July where 217ML was extracted from the Oura bores. August saw an increase in production where 274ML was extracted, a further increase in production for September saw 287ML extracted. As with Jugiong a warm dry period saw a further increase in production for October 420ML before some stormy wet periods in November saw a slight decrease in production for the month with 406ML extracted in November. December saw a slight decrease to 395ML before an increase in production in January 437ML, further increases in production have been observed for February 450ML and March 484ML. As we move into the cooler months water production has decreased in the months of April and May with 405ML and 292ML respectively extracted and treated through the Oura Water Treatment Plant.

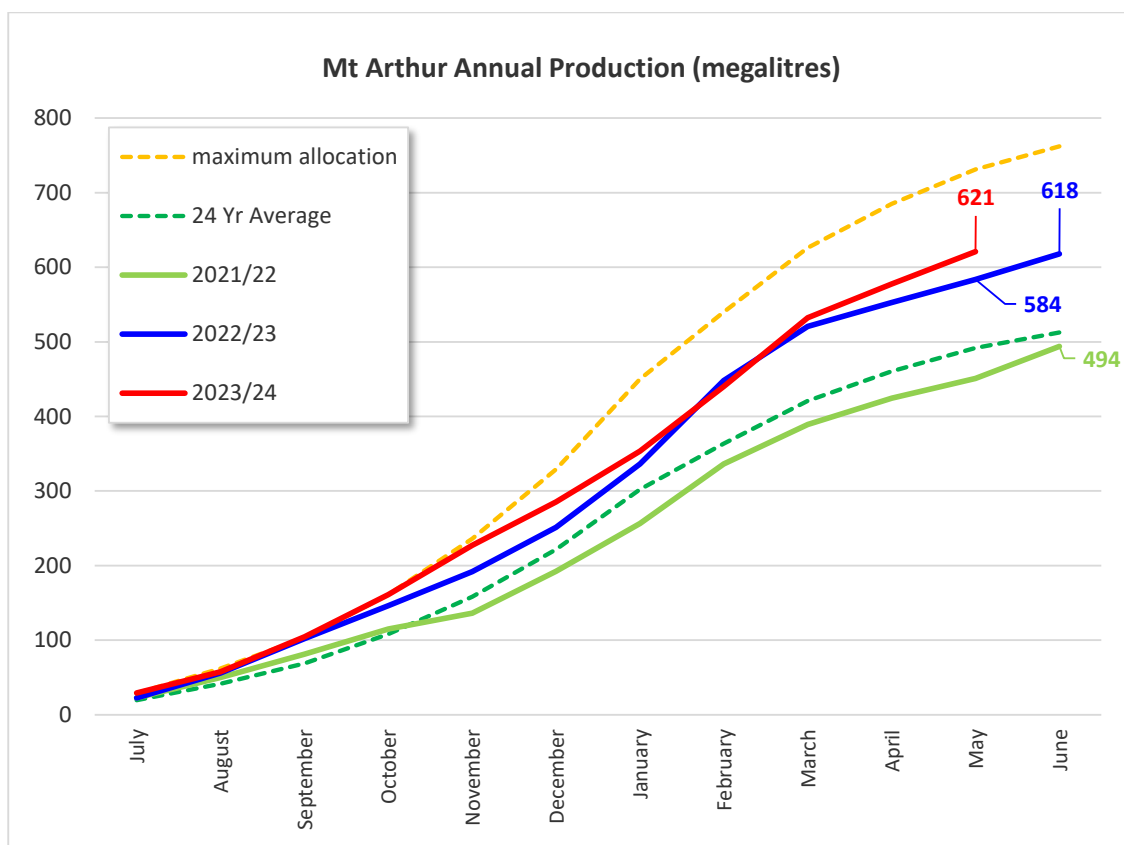


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Mount Arthur Drinking Water Scheme

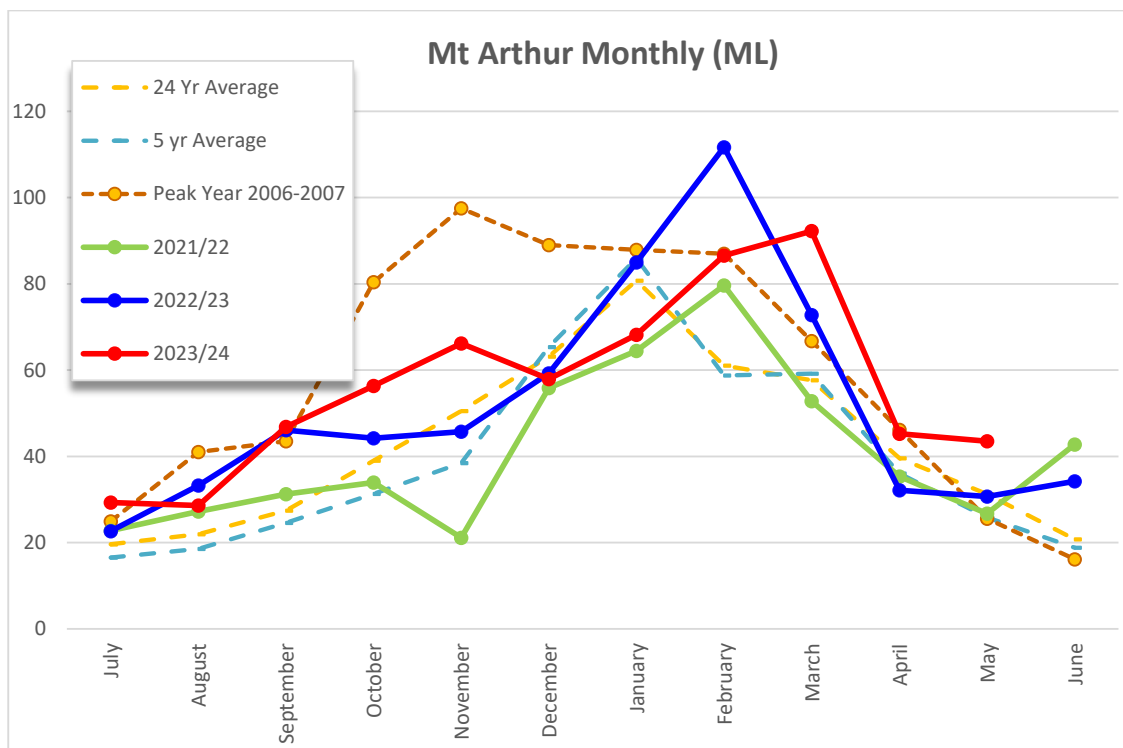
The Mount Arthur Water Source is from the Lachlan Fold belt Aquifer System. The water is extracted via two bores, bores 1 and 2 located in the Wagga Wagga City Council area South of Matong. The water is disinfected before distribution through 9 sets of reservoirs supplying approximately 2400 people with water in the Coolamon shire.

For the first 11 months of the 2023/24 financial year, 621ML of water has been extracted from the Mt Arthur Borefield. This is an increase compared to the 2022/23 FY where 584ML was extracted from the Mt Arthur bores for the same period. An increase of 37ML. As can be seen in the graph below, production is trending slightly higher to previous years.



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Mt Arthur monthly water production started slightly higher to previous years with 29ML of water extracted from the bores in July. August saw a slight decrease to 28ML extracted and September a further increase to 47ML extracted. Production for the period of September through to November has been steadily increasing every month with September 47ML, October 56ML and November 66ML extracted. December saw a decrease in Production to 68ML for the month. January 68ML, February 87ML and March 92ML have all recorded steady increases in production. As we move into the cooler months water production has decreased in the months of April and May with 45ML and 44ML respectively extracted and treated through the Mt Arthur Scheme.

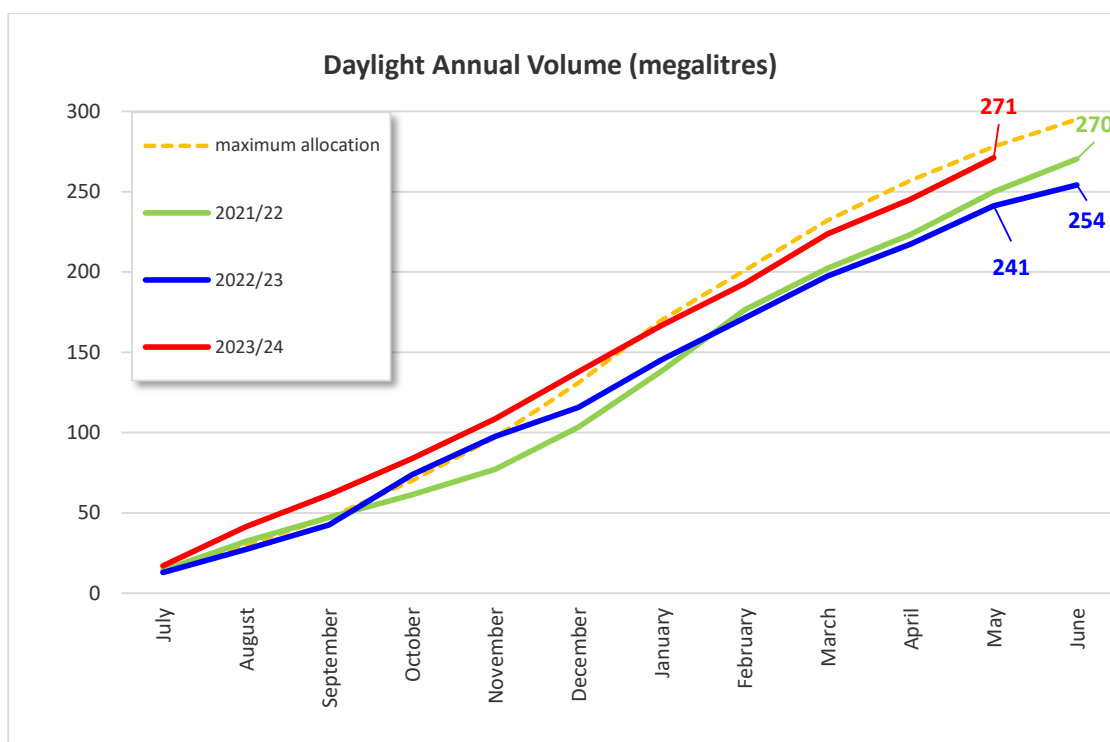


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Mount Daylight Drinking Water Scheme

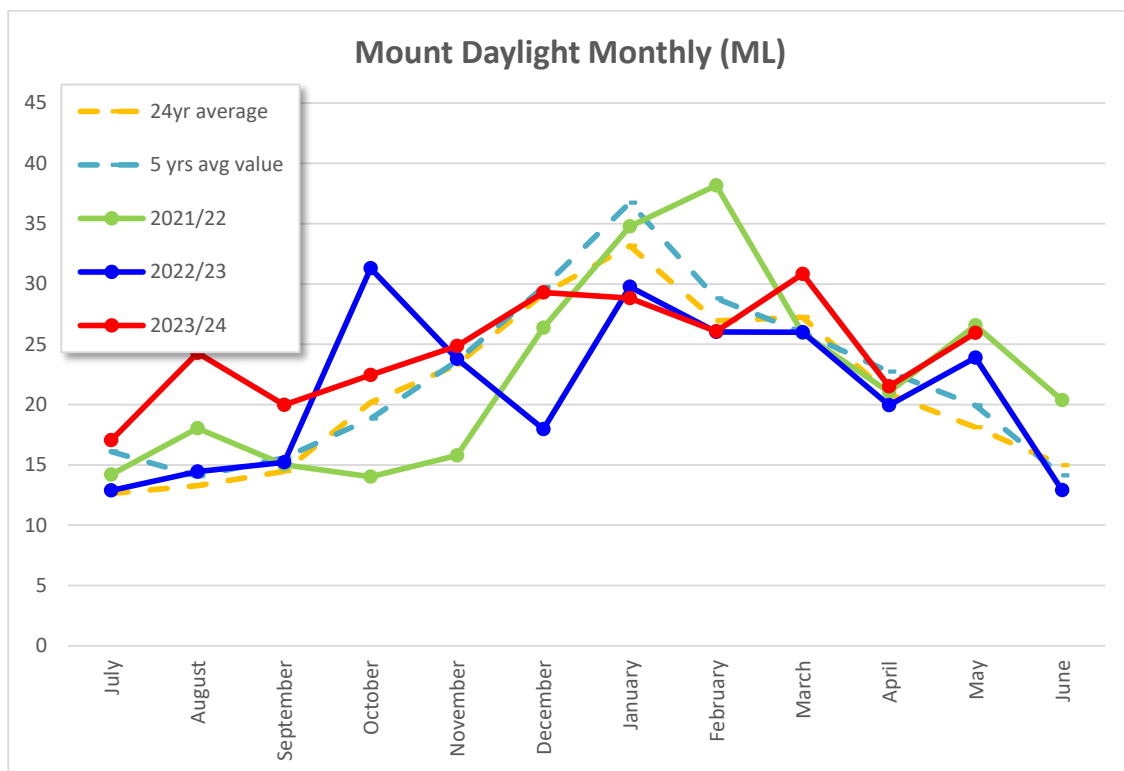
The Mount Daylight water source is from the Lower Lachlan alluvium aquifer. The Mount Daylight bores are jointly operated with Carathool Shire Council. Carathool Shire Council is responsible for bore management. There are 7 sets of reservoirs in the Mt Daylight scheme. Mt Daylight supplies water to approximately 125 people in the villages of Naradhan, Weethalle and Tallimba which is located within the Bland Shire.

For the first 11 months of the 2023/24 financial year 271ML of water has been extracted from the Mt Daylight Borefield. This is an increase in volume of 30ML compared to the 2022/23 FY where 241ML was produced over the same period.



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The monthly extraction totals for the Mt Daylight bores started very consistently with July seeing 17ML extracted with slight increases in August 24ML, September was slightly lower in production with 20ML extracted, the period September through to November seen consistent increases in production every month with September 20ML, October 22ML and November 25ML extracted from the Mt Daylight Bores. December saw a further decrease in production to 29ML, January was similar with just under 29ML extracted for the month. February 26ML saw a decrease in production before an increase in March where 31ML was extracted. As we move into the cooler months water production has decreased in April (22ML) before a slight increase in May (26ML). This is a similar trend to the last 2 years as can be seen in the graph below.



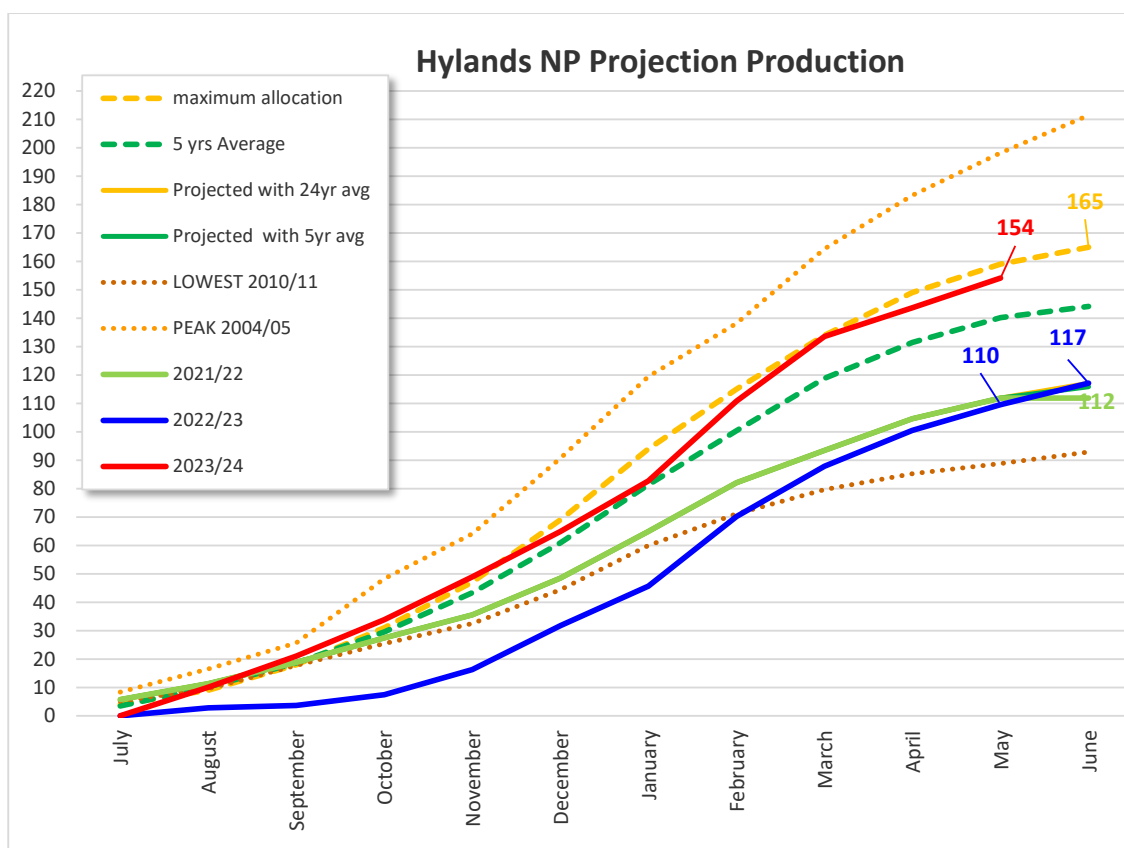
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Hylands Bridge - Non-Potable

Hylands Bridge supplies Non-Potable water to Barellan and Binya. The water is sourced through the Murrumbidgee Irrigation Area where Goldenfields Water holds 165ML shareholding for water entitlement.

For the first 11 months of the 2023/24 financial year 154ML of water has been extracted from the Hylands Bridge Raw Water Scheme. This is a large increase compared to the same period last year where only 110ML had been extracted. Currently projecting to exceed our maximum allocation.

Note: A comparison between GWCC Production meter and Murrumbidgee Irrigation (MI) Production meter has indicated that there is a discrepancy between the two meters. GWCC will replace our old meter with a new meter as soon as one becomes available. GWCCs meter is reading between 30-35% higher than MI meter.



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FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

LOCAL PREFERENCE

N/A

ATTACHMENTS: Nil

TABLED ITEMS: Nil

15.3. MATTERS SUBMITTED BY ENGINEERING MANAGER

15.3.1. PP039 HYDRANTS CONDITIONS OF USE POLICY

BOARD RESOLUTION

24/046 RESOLVED on the motion of Crs White and Piper that the Board adopt the draft policy.

Report prepared by Engineering Manager

COUNCIL OFFICER RECOMMENDATION

That the Board adopt the draft policy

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

As a County Council, Goldenfields Water is required to install hydrants in its urban water mains as may be necessary for the ready supply of water to extinguish fires, and to maintain the hydrants in effective working order as per the Local Government (General) Regulation 2021.

Goldenfields Water has hydrants located at approximately 60 metre interval spacing within their urban townships.

REPORT

The attached policy provides Goldenfields Water and the public with information regarding the purpose of hydrants, approval to access hydrants, illegal use and the available alternatives Goldenfields Water provides for water access.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Draft PP039 Hydrants – Conditions of Use Policy

TABLED ITEMS: Nil

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TEMORA OFFICE on 27 June 2024**

**15.3.2. PP001 PROCUREMENT AND DISPOSAL OF GOODS, SERVICES AND
MATERIALS POLICY**

BOARD RESOLUTION

24/047 RESOLVED on the motion of Crs McAlister and Sinclair that the Board adopt the draft policy.

Report prepared by Engineering Manager

COUNCIL OFFICER RECOMMENDATION

That the Board adopt the draft policy

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Goldenfields Water maintains a public policy regarding the procurement of disposal of goods, services and materials.

REPORT

PP001 Procurement and Disposal of Goods, Services and Materials Policy is due for review. The following updates have been made:

- Review timeframe changed to 4 yearly to align with other policies
- Clarification of the Goldenfields Water area of operation
- Additional definition of a contract
- Update to the Prescribed Agencies
- Update to the quotation threshold

The quotation thresholds were reviewed and a comparison to a random selection of NSW Councils is provided below. The proposed changes are in line with other Councils and enable staff to undertake procurement of goods, services and materials in an efficient manner, particularly in a regional setting where there are lower volumes of contractors and suppliers available.

	Verbal	1 Quote	2 Quotes	3 Quotes	Formal Quotation
Inner West Council				10k and above	
Wollongong Council		Up to \$10k	\$10-\$50k	\$50k-\$150k	\$150k-\$250k
Lake Macquarie Council		Up to \$10k	\$10-50k	\$50-\$250k	
Hills Shire Council		Up to \$25k		\$25-227k tender over \$227k	
Ballina Council		Up to \$2k	\$10-\$50k	\$50k-\$250k	
Shellharbour Council		Up to \$5k	\$5k-\$25k	\$25k-\$100k	\$100k-\$250k
Hilltops SC	Up to \$1k	\$1k-\$5k	\$5k-\$20k	\$20k to \$50k	\$50k-\$250k

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Temora CS	Up to \$5k	\$5-10k	\$10-50k	\$50-\$150k	\$150-\$250k
Riverina Water	Up to \$2k	\$2k-\$10k	\$10k-\$20k	\$20k-\$250k	
Goldenfields Water existing	Up to \$1k	\$1k-\$5k	\$5k-\$25k	\$25k-\$250k	
Goldenfields Water proposed	Up to \$2k	\$1k-\$10k	\$10k-\$50k	\$50k-\$250k	

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: PP001 Procurement and Disposal of Goods, Services and Materials Policy

TABLED ITEMS: Nil

15.4. MATTERS SUBMITTED BY GENERAL MANAGER

15.4.1. LOCAL GOVERNMENT NSW WATER MANAGEMENT CONFERENCE

BOARD RESOLUTION

24/048 RESOLVED on the motion of Crs McAlister and Sinclair that the Board approve the attendance of the General Manager, Chair and Deputy Chair.

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That the Board approve the attendance of the General Manager, Chair and Deputy Chair.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

The annual Local Government NSW Water Management Conference presents a broad range of information from a local government perspective on water management, issues associated with water supply and sewerage services provided by water utilities.

REPORT

The Local Government NSW Water Management Conference will be held in Goulburn from Tuesday 23 July to Thursday 25 July 2024.

Nominations for attendance are sought from the Board to allow registration and booking arrangements to be made.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: 2024 LGNSW Water Management Conference Draft Program

TABLED ITEMS: Nil

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15.4.2. ADOPTION OF 2024/2025 OPERATIONAL PLAN

BOARD RESOLUTION

24/049 RESOLVED on the motion of Crs White and Sinclair that:

- 1. Council adopts the 2024-2025 Operational Plan, as exhibited on public display.**
- 2. Council notes and adopts the minor adjustments as detailed in this report and reflected in the attached Draft 2024/2025 Operational Plan.**
- 3. The fees and charges be made for the 2024-2025 financial year, as detailed in the adopted 2024-2025 Operational Plan Fees and Charges Schedule.**

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That:

1. Council adopts the 2024-2025 Operational Plan, as exhibited on public display.
2. Council notes and adopts the minor adjustments as detailed in this report and reflected in the attached Draft 2024/2025 Operational Plan.
3. The fees and charges be made for the 2024-2025 financial year, as detailed in the adopted 2024-2025 Operational Plan Fees and Charges Schedule.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure & Efficient Water Supplies

BACKGROUND

The 2022-2026 Delivery Program was adopted by Council in June 2022 in accordance with Chapter 13, part 2 of the Local Government Act 1993, and Section 196A of the Local Government (General) Regulation 2021.

Section 405 of the Local Government Act 1993 requires an Operational Plan including an annual budget and annual fees and charges to be adopted before the beginning of each financial year and for the draft documents to be placed on public exhibition for a period of 28 days.

REPORT

In accordance with legislative requirements the Draft 2024/2025 Operational Plan incorporating the 2024/2025 budget and annual fees and charges has been on public exhibition for 28 days. No public submissions have been received.

Minor amendments to the exhibited document are required to cover a recent circular release by the Office of Local Government, incorrect quarterly and monthly tabulations within the document and the rounding of fees and charges. The amendments are as follows:

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- As per attached Office of Local Government (OLG) Circular, Circular 24-05 / 19 April 2024 / A894200, Councils Interest rate will increase from 9% to 10.5% and the s603 application costs will go from a charge of \$95 to \$100 for 2024-25.
- Updated the quarterly and monthly tabulated columns within the document to reflect the 2024-25 annual rates.
- Amended the non-residential high volume 20mm connection to \$354 from \$353 so the monthly charge is a round number of \$29.50.
- Amended the non-residential high volume 25mm connection to \$546 from \$548 so the monthly charge is a round number of \$45.50.
- Amended the vacant unconnected properties 25mm connection to \$366 from \$365 to match the residential 25mm connection charge.

The Draft 2024-2025 Operational Plan, incorporating 2024-2025 Fees and Charges and 2024-2025 Budget Summaries is now re-presented to Council for adoption.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Draft 2024/2025 Operational Plan
Circular 24-05 / 19 April 2024 / A894200

TABLED ITEMS: Nil

15.4.3. PP020 COMPLAINTS MANAGEMENT POLICY

BOARD RESOLUTION

24/050 RESOLVED on the motion of Crs Piper and McAlister that the Board adopts the revised PP020 Complaints Management Policy.

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That the Board adopts the revised PP020 Complaints Management Policy.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

PP020 Complaints Management Policy establishes an effective complaints management system in accordance with the best practice model as provided by the NSW Ombudsman.

REPORT

PP020 Complaints Management Policy sets a complaints management system which ensures complaints regarding Goldenfields Water County Council are received, recorded and resolved in a timely and appropriate manner and dealt with fairly and impartially.

This document has been revised in accordance with its review schedule and no changes have been made.

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FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: PP020 Complaints Management Policy.

TABLED ITEMS: Nil.

15.4.4. AUGUST EXTRA ORDINARY COUNCIL MEETING

BOARD RESOLUTION

24/051 RESOLVED on the motion of Crs Sinclair and White that the Board consider holding an Extra Ordinary Council Meeting on 14 August 2024.

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That the Board consider holding an Extra Ordinary Council Meeting on 14 August 2024.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Goldenfields Water County Council meetings are held on the fourth Thursday of every second month at the Temora Office, commencing at 10.00am. The August Ordinary Council Meeting has been resolved to be held 22 August 2024.

With anticipated acceptance for the Oura Pump Station and Dosing Design and Construct Tender in August and the caretaker period commencing 16 August, staff are seeking approval to host an Extraordinary Council Meeting, to be held on 14 August to facilitate the approval of this Tender.

REPORT

Oura Pump Station and Dosing Design and Construct Tender (RFT 01/2024) was released on 28 May 2024 with a closing date for tender submissions of 10 July 2024. As such, acceptance of a successful tender will require approval at the August 2024 Council Meeting.

Due to caretaker period commencing 16 August 2024, it is Council officers' recommendation that the Board consider an Extraordinary Council Meeting, to be held on 14 August 2024.

Failing to resolve a successful tender prior to the caretaker period, via an Extraordinary Council Meeting, may risk the price submissions to be null and void, as contractors may not be able to hold their prices firm by the next available council meeting outside of the caretaker period. In addition to this, the project will be delayed for a period of at least two months

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Staff are seeking Board approval to assist with the timely delivery of this contract via the attendance of an Extraordinary Council Meeting, which is recommended to be held on the 14 August, or the consideration of an alternate date that may achieve a Quorum.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Nil

15.4.5. ENERGY MARKET UPDATE

BOARD RESOLUTION

24/052 RESOLVED on the motion of Crs McAlister and White that the Board:

- 1. Pursuant to s55(3)(i) of the Local Government Act 1993, the Board considers that a satisfactory result would not be achieved by inviting tenders before entering into a contract for the purchase of energy, due to extenuating circumstances, being:
 - a. current energy market volatility and significant risk in entering into a fixed agreement**
 - b. flexibility in purchasing processes is required for speed of acting on low price demands within the National Energy Market (NEM)****
- 2. provide the General Manager or their delegate the delegation to negotiate the purchase of energy and enter into any such Agreements necessary to continue the efficient operations of Goldenfields Waters supply network.**
- 3. Note that staff will report back to the Board if any negative variation to the 2024/25 budgetary provisions will be expected.**

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That the Board:

1. Pursuant to s55(3)(i) of the Local Government Act 1993, the Board considers that a satisfactory result would not be achieved by inviting tenders before entering into a contract for the purchase of energy, due to extenuating circumstances, being:
 - a. current energy market volatility and significant risk in entering into a fixed agreement
 - b. flexibility in purchasing processes is required for speed of acting on low price demands within the National Energy Market (NEM)

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2. provide the General Manager or their delegate the delegation to negotiate the purchase of energy and enter into any such Agreements necessary to continue the efficient operations of Goldenfields Waters supply network.
3. Note that staff will report back to the Board if any negative variation to the 2024/25 budgetary provisions will be expected.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Council has historically undertaken the purchase of energy contracts via the Local Government Procurement panel process; however, in 2022 Council sort to engage the market in conjunction with Riverina Water. Council has two current energy contracts relating to around 53 small sites and 17 large sites. Both contracts are currently awarded to Shell Energy since 1st January 2023. Expiry of existing contracts are set for 1st January 2025.

Council at its September 2022 meeting resolved:

BOARD RESOLUTION

22/085 RESOLVED on the motion of Crs McAlister and McGlynn that the Board

1. *Pursuant to s55(3)(i) of the Local Government Act 1993, the Board considers that a satisfactory result would not be achieved by inviting tenders before entering into a contract for the purchase of energy, due to extenuating circumstances, being:
 - a. *current energy market volatility and significant risk in entering into a fixed agreement*
 - b. *multiple options for purchasing energy, such as wholesale purchasing*
 - c. *flexibility in purchasing processes is required for speed of acting on low price demands within the National Energy Market (NEM)**
2. *authorise the General Manager or their delegate the delegation to negotiate the purchase of energy and enter into any such Agreements necessary to continue the efficient operations of Goldenfields Waters supply network.*

REPORT

Goldenfields staff were successful in entering a value for money contract through the last energy market approach which provided the best rate on offer that had been seen over the previous 3 year period.

It is hopeful that staff will be able to achieve similar success to the contracts entered into in 2022.

The existing two Shell energy contracts expire in December 2024 and staff will be looking to negotiate with the market to achieve the best value for money result possible. Current energy market and futures are showing higher costs at the moment; however, staff are hoping these highs start to trend down prior to the end of year before our contracts look to expire.

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Staff are using the current contract price level as our basis for target. Staff are seeking to achieve better than this rate if possible; however, will look to negotiate a rate similar to the existing if the market remains volatile.

This report is seeking approval to proceed with the same process entered into in 2022 where a successful energy price was sort. This request is for an exemption of tendering pursuant to s55(3)(i) of the Local Government Act 1993, where the Board considers that a satisfactory result would not be achieved by inviting tenders before entering into a contract for the purchase of energy, due to extenuating circumstances. Those being:

- a. current energy market volatility and significant risk in entering into a fixed agreement
- b. flexibility in purchasing processes is required for speed of acting on low price demands within the National Energy Market (NEM)

FINANCIAL IMPACT STATEMENT

Energy prices are volatile at present and results of negative or positive financial impacts will not be known until negotiations within the market have been completed. If a higher cost will be expected, staff will report back to the Board with estimated costs compared to the 2024/25 budgetary provisions.

ATTACHMENTS: Nil

TABLED ITEMS: Nil

**15.4.6. OURA RESERVOIRS AND AERATOR DESIGN & CONSTRUCT PROJECT
UPDATE – JUNE**

BOARD RESOLUTION

24/053 RESOLVED on the motion of Crs Sinclair and McAlister that the report be received and noted.

Report prepared by Acting General Manager

COUNCIL OFFICER RECOMMENDATION

That the report be received and noted.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 1 High Quality, Secure and Efficient Water Supplies

BACKGROUND

Council at its April 2023 meeting, 23/015 – RESOLVED, on the motion of Crs Callow and McGlynn that the Board approve:

- a. To award the Design & Construction lump sum contract for the Oura Reservoirs and Aerator Tender to Quay Civil Pty Ltd for \$10,536,418.92 ex GST*
- b. Authorise the General Manager or their delegate to enter into a contract with Quay Civil Pty Ltd

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- c. Approve an updated budget allocation of \$12,643,702.70 noting an allowance of 20% contingency as detailed in the report.

A further report was provided at the February 2024 providing an update on the contract and some additional variations to contract. Specifically the provision of council procuring pipeline materials and insurance. The report noted that Council had directly engaged the pipe supplier through a local government panel contract after a request for quotation was carried out and that extensive negotiations had been occurring regarding the supply and manufacture of the aeration system to ensure that the manufacture of the aerator component is completed locally to guarantee quality requirements.

The Oura reservoirs and aerator are components of the Oura Water Treatment Plant (WTP) which supplies approximately half of all Goldenfields Water's network, including the townships of Junee, Temora and West Wyalong. This project will address the concerns of assets at end of life, redundancy and growth.

REPORT

At the February 2024 meeting, the progress reported to Council was:

- Earthworks for new reservoirs and geotechnical investigations completed;
- Overland flood assessment completed;
- Over 100 metres of DICL DN750 and DN600 pipe laid for the inlet and outlet pipework;
- Reservoir concrete slabs poured and fully tensioned;
- 5 reservoir concrete wall slabs poured.

Since the February meeting, the project has continued to progress with all 48 wall panels having been poured and vertically tensioned, another 50 metres of DN600 DICL pipe has been laid and the milestone of lifting the wall panels was completed across two separate weeks. The next stages of construction involve pouring concrete between the wall panels, horizontally tensioning the reservoir and completing piling for the aerator works.

The engagement that Council took on for the supply of pipework required for the project is completed, with final delivery having been received 31st May, 2024. The total spend for all pipework has come in under the engaged contract amount following the negotiation of variations.

Following discussions with Council staff, Quay Civil have secured a local manufacturer for the aerator system with fabrication expected to commence imminently. Piling for the aerator and tower is to commence in the near future to support the structure.

Quay Civil have proposed to use an unconventional methodology for pouring the concrete infills between panels whereby the concrete is filling from the bottom up, which has resulted in delays to completing the infills while the design of the formwork was confirmed to be fit for purpose. Despite this, no change is anticipated to the program and the project is still programmed for completion by the end of 2024.

The overall project has been budgeted at a total cost of \$12.6 million. As it stands, \$6.1 million has been expensed to this project with a further \$5.6 million committed to contractors. At the April Board meeting, the March QBR increased the FY23/24 budget to \$7.2 million based off forecasting of where the project would be at by the end of the financial year. Due to design hold ups, fabrication of the aerator and associated tower has not commenced and construction of the piles to support the structure has also been delayed. This has resulted in the cashflow shortfall of \$1.1 million.

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With the Principal Contractor, Council have only executed four (4) variations to date, in the form of both positive and negative variations resulting in a net zero difference. The project, despite some contractual changes/negotiations and design hold ups, is progressing well.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

For FY23/24, a total \$6.2 million is anticipated to be expensed to the project compared to the expected \$7.2 million accepted at the last QBR.

For FY 24/25, a total of \$5.4 million is allowed. The project is expected to be fully expensed by the end of FY 24/25

ATTACHMENTS: Nil

TABLED ITEMS: Nil

16. NEXT MEETING

The next extra ordinary meeting of Council is scheduled to be held on Wednesday 14 August 2024 at 10:00am

The next ordinary meeting of Council is scheduled to be held on Thursday 22 August 2024 at 10:00am.

17. CLOSE OF BUSINESS

There being no further business requiring the attention of Council the meeting was declared closed at 10:55am

**Minutes of the Extraordinary Meeting of GOLDENFIELDS WATER COUNTY COUNCIL
held at TEMORA OFFICE on 14 August 2024**

The meeting commenced at 10.10am

PRESENT

Cr M Stadtmiller, Cr B Callow, Cr A McAlister, Cr L McGlynn, Cr K Morris, Cr G Sinclair, Cr A White, Cr J Piper.

ALSO IN ATTENDANCE

Mr A Drenovski (General Manager), Mr G Veneris (Production and Services Manager), Mr A Dahlenburg (Operations Manager), Miss S Jung (Engineering Manager), Miss A Burnett (Executive Assistant), Mrs E Hemphill (Accountant).

1. ATTENDANCE OF COUNCILLORS BY AUDIO VISUAL LINK

BOARD RESOLUTION

24/054 RESOLVED on the motion of Crs McGlynn and Piper that the Board permit the following Councillors to attend this Extraordinary meeting by Audio-Visual Link: Cr M Stadtmiller, Cr K Morris and Cr B Callow.

2. LEAVE OF ABSENCE/APOLOGIES

Nil

3. WEBCASTING OF COUNCIL MEETINGS

Attendees of this meeting are reminded that;

- a) The meeting is being recorded and made publicly available on Council's website, and
- b) Persons attending the meeting should refrain from making any defamatory statements.

4. STATEMENT OF ETHICAL OBLIGATIONS

Councillors are reminded of the oath or affirmation of office they have taken under section 233A of the Act.

The governing body of a county council is responsible for managing the affairs of the county council. Each councillor as a member of the governing body has a responsibility to make considered and well-informed decisions to ensure that the exercise of the functions of Goldenfields Water are performed to benefit the whole of the area of operations of Goldenfields Water.

In addition, Councillors are reminded of their obligations under council's code of conduct to disclose and appropriately manage conflicts of interest.

5. ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

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6. DECLARATION OF PECUNIARY INTERESTS

Nil.

7. DECLARATION OF NON-PECUNIARY INTERESTS

Nil

8. PUBLIC PARTICIPATION – CONFIDENTIAL SESSION

In accordance with the Local Government Act 1993 and the Local Government (General) Regulations 2005, in the opinion of the General Manager the following business is of a kind as referred to in section 10A (2) of the Act and should be dealt with in part of the meeting closed to the media and the public.

BOARD RESOLUTION

24/055 RESOLVED on the motion of Crs Sinclair and White that Council move into CONFIDENTIAL SESSION.

9. MATTERS TO BE SUBMITTED TO CONFIDENTIAL SESSION

9.1. MATTERS SUBMITTED BY PRODUCTION AND SERVICES MANAGER

**9.1.1. OURA WATER TREATMENT PLANT UPGRADES – DESIGN AND
CONSTRUCTION OF PUMP STATION, DOSING BUILDING AND ASSOCIATED
SERVICES TENDER – 01/2024**

This report is CONFIDENTIAL in accordance with Section 10A(d)(i) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to the following:

- d) *Commercial information of a confidential matter that would, if disclosed:*
(i) prejudice the commercial position of the person who supplied it

BOARD RESOLUTION

24/056 RESOLVED on the motion of Crs McAlister and McGlynn that the Board resolves:

- a. **To award the Design & Construction lump sum contract for the Oura Pump Station and Dosing Design and Construction tender to Van Mal Group Construction Pty Ltd for \$6,259,440 incl GST.**
- b. **Authorise the General Manager or their delegate to enter into a contract with Van Mal Construction Group Pty Ltd.**
- c. **Approve an updated budget allocation of \$10,760,000 noting an allowance of 5% contingency as detailed in the report.**

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24/057 BOARD RESOLUTION

RESOLVED on the motion of Crs Sinclair and Piper that that there being no further confidential items that the Board revert back to Open Session at 10:26am.

10. MATTERS TO BE SUBMITTED TO OPEN COUNCIL

10.1. MATTERS SUBMITTED BY CORPORATE SERVICES MANAGER

**10.1.1. GOLDENFIELDS WATER COUNTY COUNCIL AUDIT, RISK AND IMPROVEMENT
COMMITTEE – APPOINTMENT OF INDEPENDENT CHAIR AND INDEPENDENT
MEMBER**

BOARD RESOLUTION

24/058 RESOLVED on the motion of Crs McAlister and Sinclair that the Board resolves:

- 1. Warren Rushby be appointed Independent Chair of the Goldenfields Water County Council Audit, Risk and Improvement Committee (ARIC) for a two year term.**
- 2. Lucy Roberts and Matthew Suter be appointed independent members of the Goldenfields Water County Council ARIC for a term of two years.**
- 3. Council appoint a Councillor as a non-voting member of the ARIC at the first meeting of the newly elected Council following the forthcoming Local Government Elections.**

Report prepared by Corporate Services Manager

COUNCIL OFFICER RECOMMENDATION

That:

- 1) Warren Rushby be appointed Independent Chair of the Goldenfields Water County Council Audit, Risk and Improvement Committee (ARIC) for a two year term.
- 2) Lucy Roberts and Matthew Suter be appointed independent members of the Goldenfields Water County Council ARIC for a term of two years.
- 3) Council appoint a Councillor as a non-voting member of the ARIC at the first meeting of the newly elected Council following the forthcoming Local Government Elections.

ALIGNMENT WITH BUSINESS ACTIVITY STRATEGIC PLAN

Priority 2 Customer Service Focus

BACKGROUND

Goldenfields Water County Council transition towards compliance with the new Regulations and Guidelines for Audit, Risk and Improvement Committees (ARICs) issued by the Office of Local Government necessitates the appointment of an independent chair and two independent members.

**Minutes of the Extraordinary Meeting of GOLDENFIELDS WATER COUNTY COUNCIL
held at TEMORA OFFICE on 14 August 2024**

REPORT

As previously reported to Council, amendments inserted into the Local Government Act in recent years require councils to appoint an Audit, Risk and Improvement Committee (ARIC). The OLG has issued Guidelines for Risk Management and Internal Audit for Local Councils in NSW to guide the operations of ARICs and to require councils to have a risk management framework and internal audit function to support and inform their operations. Councils must comply with the Guidelines from 1 July 2024.

In order to transition towards compliance with the new Guidelines Council, at its meeting held on 14 August 2024 resolved as follows:

Expressions of interest were invited from persons who meet the prequalification criteria contained in the OLG Guidelines, to act as the Chair of the Audit, Risk and Improvement Committee and Independent membership.

A total of 14 EOIs were received with three short listed for interview. The interviews were scheduled to be conducted by a panel of three including the Acting General Manager, Corporate Services Manager and Human Resources Coordinator. It is recommended that Mr Warren Rushby be appointed as the Independent Chair of the Goldenfields Water County Council ARIC for a maximum two year term. Lucy Roberts and Matthew Suter as Independent members for a period of two years.

Under the OLG Guidelines, Council also has the option of appointing one non-voting councillor member to the ARIC who meets the eligibility criteria for councillor members of committees in addition to the independent chair and two independent members. The Chair cannot be appointed as a councillor member of a council's ARIC.

FINANCIAL IMPACT STATEMENT

The recommendation does not impact on Council's financial position.

ATTACHMENTS: Nil

TABLED ITEMS: Nil

11. NEXT MEETING

24/059 BOARD RESOLUTION

RESOLVED on the motion of Crs Stadtmiller and White that the next ordinary meeting of Council be held on Thursday 5 September at 10:30am.

12. CLOSE OF BUSINESS

There being no further business requiring the attention of council the meeting was declared closed at 10:30am.