



Notice is hereby given, in accordance with the provisions of the Local Government Act 1993 that an **ORDINARY MEETING** of Wentworth Shire Council will be held in the **WENTWORTH SHIRE COUNCIL CHAMBERS, DARLING STREET, WENTWORTH**, commencing at **5:00PM**.

The meeting is being livestreamed and/or recorded for on-demand viewing via Council's website. Attendance at the meeting is to be taken as consent by a person to their image and/or voice being webcast.

All speakers should refrain from making any defamatory comments or releasing personal information about another individual without their consent. Council accepts no liability for any damage that may result from defamatory comments made by persons attending meetings – all liability will rest with the individual who made the comments.

The meeting must not be recorded by others without prior written consent of the Council in accordance with the Council's code of meeting practice.

Councillors & staff are obligated to declare Conflicts of Interest as required under the Local Government Act 1993 and Councils adopted Code of Conduct.

Councillors are reminded of their Oath of Office whereby they have declared and affirmed that they will undertake the duties of the Office of Councillor in the best interests of the people of Wentworth Shire and the Wentworth Shire Council and that they will faithfully and impartially carry out the functions, powers, authorities and discretions vested in them under the Local Government Act 1993 or any other Act to the best of their ability and judgment.

KEN ROSS
GENERAL MANAGER

ORDINARY MEETING

AGENDA

19 NOVEMBER 2025

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1 OPENING OF MEETING

The Mayor requests that the General Manager makes announcements regarding the live-streaming of the meeting.

2 PRAYER OR ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the traditional owners of the land on which we live and work, and pay our respects to their elders past, present, and emerging.

3 APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

4 DISCLOSURES OF INTERESTS

5 CONFIRMATION OF MINUTES

Recommendation

That the Minutes of the Ordinary Meeting held 15 October 2025 be confirmed as circulated.



ORDINARY MEETING MINUTES

15 OCTOBER 2025

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1 OPENING OF MEETING

The Mayor opened the meeting with a prayer at 5:05pm

2 PRAYER OR ACKNOWLEDGEMENT OF COUNTRY

PRESENT:

COUNCILLORS: Councillor Daniel Linklater
Councillor Jon Armstrong
Councillor Brian Beaumont
Councillor Peter Crisp (Via Video Conference)
Councillor Susan Nichols
Councillor Jody Starick
Councillor Michael Weeding

STAFF: Ken Ross (General Manager)
Geoff Gunn (Director Roads and Engineering)
Simon Rule (Director Finance and Policy)
Gayle Marsden (Executive Assistant to General Manager)
Ebony Carter (Business Support Officer)

3 APOLOGIES AND LEAVE OF ABSENCE

Council Resolution

That Council notes the apology from Councillor Rodda and grants the Leave of Absence Request from Councillor Evans.

Moved Cr. Armstrong, Seconded Cr. Beaumont

CARRIED UNANIMOUSLY

4 DISCLOSURES OF INTERESTS

NIL

5 CONFIRMATION OF MINUTES

Recommendation

That the Minutes of the Ordinary Meeting held 17 September 2025 be confirmed as circulated.

Council Resolution

That the Minutes of the Ordinary Meeting held 17 September 2025 be confirmed as circulated.

Moved Cr. Nichols, Seconded Cr. Weeding

CARRIED UNANIMOUSLY

6 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

6.1 STATUS REPORT ON PREVIOUS COUNCIL RESOLUTIONS AS 15 OCTOBER 2025

File Number: RPT/25/554

Responsible Officer: Ken Ross - General Manager
Responsible Division: Office of the General Manager
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

The Status Report on previous Council Resolutions provides details of actions that remain outstanding.

Officer Recommendation

That Council notes the list of outstanding action items for Council Resolutions as at 15 October 2025.

Council Resolution

That Council notes the list of outstanding action items for Council Resolutions as at 15 October 2025.

Moved Cr. Starick, Seconded Cr. Armstrong

CARRIED UNANIMOUSLY

7 MAYORAL AND COUNCILLOR REPORTS

7.1 MAYORAL REPORT OCTOBER 2025

File Number: RPT/25/553

Recommendation

That Council receives and notes the information contained in the Mayoral report for September 2025.

Council Resolution

That Council receives and notes the information contained in the Mayoral report for September 2025.

Moved Cr. Linklater, Seconded Cr. Armstrong

CARRIED UNANIMOUSLY

8 REPORTS FROM COMMITTEES

Nil

9 REPORTS TO COUNCIL

9.1 GENERAL MANAGERS REPORT OCTOBER 2025

File Number: RPT/25/556

Responsible Officer: Ken Ross - General Manager
Responsible Division: Office of the General Manager
Reporting Officer: Ebony Carter - Business Support Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

The General Manager's report details information pertaining to meetings attended and general information which are of public interest, and which have not been reported elsewhere in this agenda. Items of note in this report are:

1. OLG Circulars
Circular 25-22
2. Meetings
As listed.
3. Upcoming meetings or events
As listed.
4. Other items of note

Recommendation

That Council receive and note the information contained within the September 2025 report from the General Manager.

Council Resolution

That Council receive and note the information contained within the September 2025 report from the General Manager.

Moved Cr. Starick, Seconded Cr. Crisp

CARRIED UNANIMOUSLY

9.2 2025 NATIONAL LOCAL ROADS, TRANSPORT AND INFRASTRUCTURE CONGRESS

File Number: RPT/25/622

Responsible Officer: Ken Ross - General Manager
Responsible Division: Office of the General Manager
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.5 Infrastructure meets the needs of our growing Shire

Summary

The ALGA National Local Roads, Transport and Infrastructure Congress will be held from 11-12 November 2025 in Bendigo, Victoria. The theme of this year's Congress is "Driving National Productivity".

Recommendation

That Council determines attendance and attendees for the National Local Roads, Transport and Infrastructure Congress.

Council Resolution

That Council determined that a member of Staff and a Councillor attend the National Local Roads, Transport and Infrastructure Congress.

Moved Cr. Crisp, Seconded Cr. Beaumont

CARRIED UNANIMOUSLY

9.3 MONTHLY FINANCE REPORT - SEPTEMBER 2025

File Number: RPT/25/611

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Vanessa Lock - Finance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.1 A well engaged and informed community

Summary

Rates and Charges collections for the month of September 2025 were \$1,618,226.36. After allowing for pensioner subsidies, the total levies collected are now 44.48%. For comparison purposes 45.9% of the levy had been collected at the end of September 2024. Council currently has \$41,066,419.66 in cash and investments.

Recommendation

That Council receives and notes the Monthly Finance Report for September 2025.

Council Resolution

That Council receives and notes the Monthly Finance Report for September 2025.

Moved Cr. Armstrong, Seconded Cr. Starick

CARRIED UNANIMOUSLY

9.4 MONTHLY INVESTMENT REPORT - SEPTEMBER 2025

File Number: RPT/25/617

Responsible Officer: Simon Rule - Director Corporate Services
Responsible Division: Corporate Services
Reporting Officer: Ned Lamond - Financial Services Coordinator

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

As of 30 September 2025, Council had \$36 million invested in term deposits and \$5,066,419.66 in other cash investments. Council received \$215,532.00 from its investments for the month of September 2025.

In September 2025 Council investments averaged a rate of return of 3.68% and it currently has \$6,522,314.93 of internal restrictions and \$31,211,962.54 of external restrictions.

Recommendation

That Council receives and notes the monthly investment report for September 2025.

Council Resolution

That Council receives and notes the monthly investment report for September 2025.

Moved Cr. Nichols, Seconded Cr. Weeding

CARRIED UNANIMOUSLY

9.5 DRAFT 2024-2025 ANNUAL FINANCIAL STATEMENTS - REFER TO AUDIT

File Number: RPT/25/574

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

It is a requirement of the *Local Government Act 1993* (NSW) (the Act) that Council prepare its Annual Financial Statements as soon as practicable after the end of the financial year in accordance with Australian Accounting Standards and the Local Government Code of Accounting Practice.

The Financial Statements must be audited and the audit opinion issued by the Audit Office of NSW and lodged with the Office of Local Government by 31 October 2025.

Section 413 and 418 of the Act and Clause 215 of the *Local Government (General) Regulation 2021* (the Regulation) have a number of specific requirements that Council has to comply with in regards to the production, auditing and finalisation of the Annual Financial Statements and year end reporting requirements.

Recommendation

That Council certifies:

- a. That the Annual Financial Statements have been prepared in accordance with:
 - i. The *Local Government Act 1993* (NSW) and the Regulations made there under;
 - ii. The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
 - iii. The Local Government Code of Accounting Practice and Financial Reporting.
- b. To the best of our knowledge and belief, these statements:
 - i. Present fairly the Council's operating result and financial position for the 2024/2025 financial year; and
 - ii. Accord with Council's accounting and other records.
- c. That Council is not aware of any matter that would render these Statements false or misleading in any way.

That Council:

- a. Adopt the Councillors and Management Statement and resolves that it be signed by

the Mayor, Deputy Mayor, the General Manager and the Responsible Accounting Officer and that it is attached to the financial statements;

- b. Delegates to the General Manager the authority to “finalise the date” at which the auditor’s report and financial statements are to be presented to the public; and
- c. Delegates to the General Manager the authority to authorise the year end accounts for issue immediately upon receipt of the auditor’s reports.

That Council:

- a. Refer the Draft 2024/2025 Annual Financial Statements to audit.

Council Resolution

That Council certifies:

- a. That the Annual Financial Statements have been prepared in accordance with:
 - i. The *Local Government Act 1993* (NSW) and the Regulations made there under;
 - ii. The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
 - iii. The Local Government Code of Accounting Practice and Financial Reporting.
- b. To the best of our knowledge and belief, these statements:
 - i. Present fairly the Council’s operating result and financial position for the 2024/2025 financial year; and
 - ii. Accord with Council’s accounting and other records.
- c. That Council is not aware of any matter that would render these Statements false or misleading in any way.

That Council:

- a. Adopt the Councillors and Management Statement and resolves that it be signed by the Mayor, Deputy Mayor, the General Manager and the Responsible Accounting Officer and that it is attached to the financial statements;
- b. Delegates to the General Manager the authority to “finalise the date” at which the auditor’s report and financial statements are to be presented to the public; and
- c. Delegates to the General Manager the authority to authorise the year end accounts for issue immediately upon receipt of the auditor’s reports.

That Council:

- a. Refer the Draft 2024/2025 Annual Financial Statements to audit.

Moved Cr. Armstrong, Seconded Cr. Starick

CARRIED UNANIMOUSLY

9.6 ANNUAL DISCLOSURE OF INTEREST RETURNS

File Number: RPT/25/572

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Mardi Cleggett - Governance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

Council's Code of Conduct Policy requires Councillors and Designated Persons to disclose their personal interests by completing a publicly available return of interest.

The annual returns are required to be lodged within three (3) months following 30 June and must be tabled no later than the first available Council meeting in October.

As required by the Office of Local Government and the *Government Information (Public Access) Act 2009* (NSW) (GIPA), the returns will be made available on Council's website after noting by Council.

Recommendation

That Council note the tabling of the Disclosure of Interest Returns for Councillors and Designated Persons for the period 01/07/2024 to 30/06/2025.

Council Resolution

That Council note the tabling of the Disclosure of Interest Returns for Councillors and Designated Persons for the period 01/07/2024 to 30/06/2025.

Moved Cr. Starick, Seconded Cr. Nichols

CARRIED UNANIMOUSLY

9.7 USE OF INFORMATION TECHNOLOGY AND COMMUNICATION DEVICES POLICY

File Number: RPT/25/571

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Deborah Zorzi - Governance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

In accordance with the *Local Government Act 1993* Council is required to review and adopt nominated policies with 12 months of a Council election. Council reviews its other policies every four years in accordance with best practice procedures.

Council's *Use of Information Technology and Communication Devices Policy* has been reviewed in accordance with this review cycle. Minor amendments only from the previous version have been made.

Recommendation

That Council notes the revised *Use of Information Technology and Communication Devices Policy* and adopts the Policy.

Council Resolution

That Council notes the revised *Use of Information Technology and Communication Devices Policy* and adopts the Policy.

Moved Cr. Armstrong, Seconded Cr. Weeding

CARRIED UNANIMOUSLY

9.8 CODE OF MEETING PRACTICE FOR WENTWORTH SHIRE COUNCIL - GOV018

File Number: RPT/25/603

Responsible Officer: Ken Ross - General Manager
Responsible Division: Office of the General Manager
Reporting Officer: Deborah Zorzi - Governance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

Section 360 of the *Local Government Act 1993* (the Act) requires Council to adopt a code of meeting practice that incorporates the requirements of the *Local Government (General) Regulation 2021*. A new 2025 Model Code of Meeting Practice for local councils has been released as part of the broader set of reforms to improve confidence, trust and transparency across NSW councils.

The *Local Government (General) Regulation 2021* has been updated to reflect that the 2025 Model Meeting Code, published in the Gazette on 29 August 2025, is prescribed for the purposes of the Act section 360(1).

All councils will need to adopt a code of meeting practice that incorporates the mandatory provisions of the revised Model Code no later than 31 December 2025.

Recommendation

That Council

(a) endorse the attached draft Model Code of Meeting Practice Policy and place on public exhibition for 28 days and provide members of the community at least 42 days in which to comment on the draft Code, and

(b) following the public consultation period, a further report be presented to Council for final adoption.

Council Resolution

That Council:

Endorse the attached draft Model Code of Meeting Practice Policy and place on public exhibition for 28 days and provide members of the community at least 42 days in which to comment on the draft Code, including amendments to the following non-mandatory options and supplementary provisions prior to exhibition of the draft policy:

- Giving notice of business to be considered at council meetings
3.10 The time frame inserted at 3.10 is that which is currently exercised by Council.
- Standard of dress
5.2 Any other option to the included description (i.e. business casual) as determined by Council.
- Order of business for ordinary council meetings

8.1 The general order of business inserted at 8.1 is that which is currently exercised by Council.

- Voting at council meetings

Clause 11.11 is selected in lieu of clauses 11.6 - 11.9 and 11.15. Clause 11.11 is Council's current practice and is an alternative to those clauses. The alternate clauses 11.6 - 11.9 and 11.15 read:

If a councillor who has voted against a motion put at a council meeting so requests, the general manager must ensure that the councillor's dissenting vote is recorded in the council's minutes.

The decision of the chairperson as to the result of a vote is final unless the decision is immediately challenged and not fewer than two (2) councillors rise and call for a division.

When a division on a motion is called, the chairperson must ensure that the division takes place immediately. The general manager must ensure that the names of those who vote for the motion and those who vote against it are recorded in the council's minutes for the meeting.

When a division on a motion is called, any councillor who fails to vote will be recorded as having voted against the motion in accordance with clause 11.5 of this code.

For the purpose of maintaining the register, a division is taken to have been called whenever a motion for a planning decision is put at a meeting of the council or a council committee.

- Representation by members of the public

14.12 The described application process is that which is currently exercised by Council.

- Expulsion from meetings

15.15 Option 15.15 is currently exercised by Council and is included in the recommended draft, the alternate being Clause 15.16 which reads:

All chairpersons of meetings of the council and committees of the council are authorized under this code to expel any persons other than a councillor, from a council or committee meeting, for the purposes of section 10(2)(b) of the Act. Councillors may only be expelled by resolution of the council or the committee of the council.

- Rescinding or altering council decisions

17.10 Remove or amend the currently exercised inclusion which reads:

*A notice of motion to alter or rescind a resolution relating to a development application must be submitted to the general manager no later than the close of business **on the second business day** after the meeting at which the resolution was adopted.*

17.12-17.14 are non-mandatory additional clauses that provide for rescinding or altering council decisions 'in cases of urgency'. Whilst Council currently exercises those clauses it should be noted there is some change of wording although the intent of these clauses, which is to provide for cases of urgency, remains the same.

- Time limits on council meetings

18.1 The inserted time limit of 11pm is that which is currently exercised by Council.

- Minutes of council committee meetings

Clause 20.25 is not selected. It is not currently exercised by Council. Clause 20.25 reads:

All voting at meetings of committees of the council (including meetings that are closed to the public), must be recorded in the minutes of meetings with the names of councillors who voted for and against each motion or amendment, (including the use of the casting vote) being recorded.

- Supplementary Provisions

These include the supplementary provision regarding storage of the Council seal as currently exercised by Council.

Additional supplementary provisions include Council Acknowledgement; Giving Notice of business to be considered at council meetings; Webcasting and Recording of Meetings; Lay on the Table/Defer Items; and Public Participation at Council Meetings.

Moved Cr. Nichols, Seconded Cr. Beaumont

CARRIED UNANIMOUSLY

9.9 WENTWORTH LOCAL ENVIRONMENTAL PLAN 2011 PLANNING PROPOSAL TO REZONE RU4 LAND TO R5 AND INTRODUCE A 1500SQM MLS GOL GOL

File Number:	RPT/25/621
Responsible Officer:	Ken Ross - General Manager
Responsible Division:	Office of the General Manager
Reporting Officer:	George Kenende - Acting Director Health & Planning
Objective:	4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner
Strategy:	4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

Wentworth Shire Council resolved to proceed with a Planning Proposal to amend planning provisions in the Wentworth Local Environmental Plan 2011 (WLEP) that specifically relate to amendment to the Zoning and Minimum Lot Size (MLS) mapping.

The Department of Planning, Housing and Infrastructure (DPHI) issued a Gateway Determination to proceed on 2 August 2024.

The Planning Proposal sought to amend the following provisions:

- Rezone subject land from RU4 Primary Production Small Lots to R5 Large Lot Residential
- Amend the Minimum Lot Size of the subject land from 10 ha to 1500 sqm

Public exhibition and external agency consultation was conducted in accordance with the Gateway Determination. One (1) public submission and 3 agency responses were received.

Minimal amendments have been made to the Planning Proposal as an outcome of public exhibition. The addition was for an additional permitted use over part of Lot 1 DP 439084 for Rural industry purposes, more specifically the regular servicing and repairs of plant and equipment used for the purposes of supporting rural enterprises.

This report seeks Council endorsement of the Planning Proposal and approval to proceed with finalisation of the amendment to the Wentworth Local Environmental Plan 2011 as Council are the plan-making authority.

Recommendation

- a) That Council endorse the post exhibition documentation including amended planning proposal as outlined in this report.
- b) That Council, support and resolve to proceed with the finalisation of the Planning Proposal in accordance with section 3.36 of the *Environmental Planning and Assessment Act 1979*.
- c) Call a division in accordance with S375A of the Local Government Act 1993 (NSW).

Council Resolution

- a) That Council endorse the post exhibition documentation including amended planning proposal as outlined in this report.
- b) That Council, support and resolve to proceed with the finalisation of the Planning Proposal in accordance with section 3.36 of the *Environmental Planning and Assessment Act 1979*.
- c) Call a division in accordance with S375A of the Local Government Act 1993 (NSW).

Moved Cr. Beaumont, Seconded Cr. Crisp

CARRIED UNANIMOUSLY

In accordance with Section 375A of the Local Government Act the Mayor called for a division.

For the Motion : ***Clr.s Armstrong, Beaumont, Crisp, Linklater, Nichols, Starick and Weeding.***

Against the Motion: ***Nil.***

9.10 DEVELOPMENT APPLICATION DETERMINATION REPORT - SEPTEMBER 2025

File Number: RPT/25/551

Responsible Officer: Ken Ross - General Manager
Responsible Division: Office of the General Manager
Reporting Officer: Carmel Giugno - Administration Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

For the month of September 2025, a total of thirteen (13) Development Applications and six (6) Modification Application were determined.

The estimated value of the determined developments was \$2,027,178.30 This brings the year to date total to 32 Development Applications with an estimated development value of \$7,830,925.07 and 9 Modification Applications.

Recommendation

That Council receives and notes the report for the Determined Development Applications for the month of September 2025.

Council Resolution

That Council receives and notes the report for the Determined Development Applications for the month of September 2025.

Moved Cr. Nichols, Seconded Cr. Weeding

CARRIED UNANIMOUSLY

9.11 RE-ESTABLISHMENT OF ALCOHOL FREE ZONES

File Number: RPT/25/563

Responsible Officer: Geoff Gunn - Director Roads and Engineering
Responsible Division: Roads and Engineering
Reporting Officer: Samantha Wall - Projects Administration

Objective: 2.0 Wentworth Shire is a great place to live
Strategy: 2.3 To have a safe community

Summary

In accordance with the provisions of the *Local Government Act 1993*, an Alcohol Free Zone may be re-established from time to time for further periods each not exceeding four years.

The expiry date for all Alcohol Free Zones was 30 June 2025. Therefore, Council needs to endorse the re-establishment of the current Alcohol Free Zones in place for Wentworth, Dareton and the Buronga Wetlands for a further period of four years.

Recommendation

That Council endorses the re-establishment of the Alcohol Free Zones at Wentworth, Dareton and the Buronga Wetlands for a further period of four years as identified in the attached maps and exhibits the documentation for community consultation for a period 28 days.

Council Resolution

That Council endorses the re-establishment of the Alcohol Free Zones at Wentworth, Dareton and the Buronga Wetlands for a further period of four years as identified in the attached maps and exhibits the documentation for community consultation for a period 28 days.

Moved Cr. Weeding, Seconded Cr. Crisp

CARRIED UNANIMOUSLY

9.12 ROAD SAFETY QUARTERLY REPORT JULY 2025 - SEPTEMBER 2025

File Number: RPT/25/586

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Barnaby Bates - Council Community Officer Road Safety

Objective: 2.0 Wentworth Shire is a great place to live

Strategy: 2.3 To have a safe community

Summary

This report is to provide Council with an update of the Road Safety Officer's activities from July 2025 to September 2025.

Recommendation

That Council receives and notes the Road Safety Quarterly Report for July 2025 to September 2025.

Council Resolution

That Council receives and notes the Road Safety Quarterly Report for July 2025 to September 2025.

Moved Cr. Armstrong, Seconded Cr. Starick

CARRIED UNANIMOUSLY

9.13 PROJECT & WORKS REPORT OCTOBER 2025

File Number: RPT/25/596

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Megan Jackson - Roads & Engineering Administration Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.5 Infrastructure meets the needs of our growing Shire

Summary

This report provides a summary of the projects and major works undertaken by the Roads and Engineering Department which have been completed during the months of September 2025 and the planned activities for October 2025.

Recommendation

That Council receives and notes the major works undertaken in September 2025 and the scheduled works for October 2025.

Council Resolution

That Council receives and notes the major works undertaken in September 2025 and the scheduled works for October 2025.

Moved Cr. Beaumont, Seconded Cr. Nichols

CARRIED UNANIMOUSLY

10 NOTICES OF MOTIONS / QUESTIONS WITH NOTICE

10.1 CONTRACTS REGISTER

File Number: RPT/25/552

Motion

That Council receive future Contracts Register reports in a way that aggregates all contractors by relative project with a progressive and total expenditure being provided per project and that in the interest of capturing the full cost of projects the report must transcend financial years where necessary.

That Council receive future Contracts Register reports in a way that aggregates all contractors by relative project with a progressive and total expenditure being provided per project and that in the interest of capturing the full cost of projects the report must transcend financial years where necessary.

Moved Cr. Beaumont, Seconded Cr. Starick

Amendment

That council request the Director Corporate Services write a report that captures the intent of the notice of motion in a different format to the contracts register.

Moved Cr. Crisp, Seconded Cr. Nichols

CARRIED UNANIMOUSLY

Council Resolution

That council request the Director Corporate Services write a report that captures the intent of the notice of motion in a different format to the contracts register.

Moved Cr. Crisp, Seconded Cr. Nichols

CARRIED UNANIMOUSLY

11 CONFIDENTIAL BUSINESS – ADJOURNMENT INTO CLOSED SESSION

Despite the right of members of the public to attend meetings of a council, the council may choose to close to the public, parts of the meeting that involve the discussion or receipt of certain matters as prescribed under section 10A(2) of the Local Government Act.

With the exception of matters concerning particular individuals (other than councillors) (10A(2)(a)), matters involving the personal hardship of a resident or ratepayer (10A(2)(b)) or matters that would disclose a trade secret (10A(2)(d)(iii)), council must be satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

The Act requires council to close the meeting for only so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security being protected. (section 10B(1)(a))

Section 10A(4) of the Act provides that a council may allow members of the public to make representations to or at a meeting, before any part of the meeting is closed to the public, as to whether that part of the meeting should be closed.

Section 10B(4) of the Act stipulates that for the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest, it is irrelevant that:-

- (a) a person may misinterpret or misunderstand the discussion, or
- (b) the discussion of the matter may -
 - (i) cause embarrassment to the council or committee concerned, or to councillors or to employees of the council, or
 - (ii) cause a loss of confidence in the council or committee.

Recommendation

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution.

Council Resolution

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution and that Council admit the late supplementary item into the Confidential Agenda.

Moved Cr. Crisp, Seconded Cr. Weeding

CARRIED UNANIMOUSLY

12 OPEN COUNCIL - REPORT FROM CLOSED COUNCIL

12.1 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 528 - MITSUBISHI FUSO CANTER - VR2526/528

File Number: RPT/25/557

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Johnsons Truck & Coach Service for the supply & delivery of one Hino 300 721 for the sum of \$120,000.00 inc GST as specified and accepted the trade price of \$8,800.00 inc GST for the Council owned Mitsubishi Fuso Canter, plant item 528 with a total changeover price of \$111,200.00 inc GST.

12.2 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 530 - JOHN DEERE 5093E TRACTOR - VR2526/530

File Number: RPT/25/559

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Haeuslers Group for the supply & delivery of one John Deere 5090E tractor for the sum of \$134,750.00 inc GST as specified and accepted the trade price of \$32,400.00 inc GST for the Council owned John Deere Tractor, plant item 530 with a total changeover price of \$102,300.00 inc GST.

12.3 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 532 - ISUZU NRP-190 TRUCK - VR2526/532

File Number: RPT/25/560

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Johnson's Truck & Coach Service for the supply & delivery of one Hino 300 721 for the sum of \$ 178,000.00 inc GST as specified and accepted the trade price of \$30,000.00 inc GST for the Council owned Isuzu NRP-190 Truck, plant item 532 with a total changeover price of \$148,000.00 inc GST.

12.4 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 678 - TOYOTA PRADO - VR2526/678

File Number: RPT/25/561

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Davison Motor Group for the supply & delivery of one Ford Everest for the sum of \$83,703.61 inc GST as specified and accepted the trade price of \$52,000.00 inc GST for the Council owned Toyota Prado, plant item 678 with a total changeover price of \$31,703.61 inc GST.

12.5 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 362 - FORD RANGER - VR2526/362

File Number: RPT/25/567

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Davison Motor Group for the supply & delivery of one Ford Ranger for the sum of \$72,256.89 inc GST as specified and accepted the trade price of \$20,890.00 inc GST for the Council owned Ford Ranger, plant item 362 with a total changeover price of \$51,366.89 inc GST.

12.6 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 640 & 643 - KIA OPTIMA - VR2526/640&643

File Number: RPT/25/568

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Auto Synergy Mildura for the supply & delivery of two Subaru Foresters for the sum of \$87,426.82 inc GST as specified and accepted the trade price of \$18,000.00 inc GST for the Council owned Kia Optima, plant item 640 & \$16,000.00 inc GST for Council owned Kia Optima, plant item 643 with a total changeover price of \$53,426.82 inc GST.

12.7 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 676 - FORD RANGER - VR2526/676

File Number: RPT/25/569

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Auto Synergy for the supply & delivery of one Isuzu D-Max for the sum of \$69,059.46 inc GST as specified and accepted the trade price of \$13,000.00 inc GST for the Council owned Ford Ranger, plant item 676 with a total changeover price of \$56,059.46 inc GST.

12.8 PLANT REPLACEMENT - APPROVAL FOR TENDER FOR REPLACEMENT OF PLANT 681 - FORD RANGER - VR2526/681

File Number: RPT/25/570

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from Davison Motor Group for the supply & delivery of one Ford Ranger for the sum of \$73,824.25 inc GST as specified and accepted the trade price of \$22,590.00 inc GST for the Council owned Ford Ranger, plant item 681 with a total changeover price of \$51,234.25 inc GST.

12.9 WENTWORTH ROWING CLUB EXTENSION - PT2526/02

File Number: RPT/25/594

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Ivan McKenzie - Infrastructure Projects Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council in accordance with the provisions of the Local Government (General) Regulation 2021, Section 178(1) (a) accepted the tender from CPM Building Contractors Pty Ltd and subsequently authorised the Mayor and General Manager to sign the contract documentation and affix the seal for the recommended contractor to carry out all works as specified for PT2526/02 for \$281,985.00 GST Inclusive.

12.10 PLANT PURCHASE - APPROVAL OF TENDERS FOR PURCHASE OF A USED ARTICULATED DUMP TRUCK

File Number: RPT/25/562

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

The General Manager advised that Council accepted the tender from KW Earthmoving & Concreting P/L for the supply of a Cat 735C 2017 model Articulated Dump Truck for the sum of \$451,275.00 inc GST as specified.

13 CONCLUSION OF THE MEETING

The meeting concluded at 6:10pm

NEXT MEETING

19 November 2025

.....
CHAIR

6 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

6.1 STATUS REPORT ON PREVIOUS COUNCIL RESOLUTIONS AS 19 NOVEMBER 2025

File Number: RPT/25/715

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

The Status Report on previous Council Resolutions provides details of actions that remain outstanding.

Officer Recommendation

That Council notes the list of outstanding action items for Council Resolutions as at 19 November 2025.

Attachments

1. Status Report on Previous Council Resolutions as at 19 November 2025 [↓](#)

Division: Committee: Officer: Ordinary Council Date From: Date To: Printed: Tuesday, 11 November 2025 9:23:04 AM				
Outstanding Action Items Report				
Meeting	Item	Title	Item	Action Record (latest first)
Ordinary Council 19/03/2025	9.18	FOGO & Recycling introduction	<u>Council Resolution</u> That Council: a) Approves the introduction of Food Organics & Garden Organics (FOGO) and Recycling kerbside waste collection services in conjunction with general kerbside waste collection as part of a new kerbside contract to commence in July 2026 following the expiry of the current contract end June 2026 b) as per Section 55(3)(i) of the <i>Local Government Act 1993</i> (NSW) that Council enter into direct negotiations with Council's existing contractor with the intention of entering into a contract for waste collection services as a satisfactory result would not be achieved by inviting tenders as other tenderers are likely to be uncompetitive and there is a likelihood of an unavailability of other reliable tenders. c) Approves a community education process to be facilitated by the Riverina & Murray Joint Organisation for a three bin system rollout Moved Cr. Crisp, Seconded Cr. Armstrong <u>CARRIED UNANIMOUSLY</u>	11 Nov 2025 8:45am Wall, Samantha Ongoing
Ordinary Council 23/06/2025	10.1	Notice Of Motion - Audit of Playground Equipment Within Wentworth Shire Council	<u>Council Resolution</u> That Council undertake an audit of playground equipment in the shire and actively seek grant funding to upgrade facilities as identified in said audit as required Moved Cr. Rodda, Seconded Cr. Weeding <u>CARRIED UNANIMOUSLY</u>	11 Nov 2025 9:13am Wall, Samantha Ongoing

Division: Committee: Officer:			Ordinary Council		Date From: Date To:	Printed: Tuesday, 11 November 2025 9:23:04 AM
Outstanding Action Items Report						
Ordinary Council 17/09/2025 5	10.1	Second Oval At Carramar Drive Sporting Complex	<u>Council Resolution</u> That Council undertake an investigation on the potential for a second smaller oval at the Reserve as per the club's suggestion to determine if possible with installed infrastructure and provide a scope and costing of clearing and levelling the land, and establishment of an oval to the south west of the current oval as a short term option to meet immediate needs of the clubs. Moved Cr. Rodda, Seconded Cr. Armstrong <u>CARRIED UNANIMOUSLY</u>	11 Nov 2025 9:13am Wall, Samantha	Report included in November Business papers	
Ordinary Council 17/09/2025 5	10.2	Advocacy Second Bridge at Monak	<u>Council Resolution</u> That Council note the Integrated Transport and Land Use Strategy document adopted by Mildura Rural City Council on 24 April 2025, and their advocacy priority titled Monak Bridge and commence advocacy in support of the Heavy Vehicle Bypass, including representation to State and Federal members, Transport ministers, and Transport for NSW. Moved Cr. Linklater, Seconded Cr. Rodda <u>CARRIED UNANIMOUSLY</u>	11 Nov 2025 9:09am Carter, Ebony	ongoing	
Ordinary Council 15/10/2025 5	9.8	Code of Meeting Practice for Wentworth Shire Council - GOV018	<u>Council Resolution</u> That Council: Endorse the attached draft Model Code of Meeting Practice Policy and place on public exhibition for 28 days and provide members of the community at least 42 days in which to comment on the draft Code, including amendments to the following non-mandatory options and supplementary provisions prior to exhibition of the draft policy: • <u>Giving notice of business to be considered at council meetings</u>	11 Nov 2025 9:11am Carter, Ebony	Currently out for community consultation	

Division:
Committee:
Officer:

Ordinary Council

Date From:
Date To:

Printed: Tuesday, 11 November 2025 9:23:04 AM

Outstanding Action Items Report

		3.10 The time frame inserted at 3.10 is that which is currently exercised by Council. • <u>Standard of dress</u> 5.2 Any other option to the included description (i.e. business causal) as determined by Council. • <u>Order of business for ordinary council meetings</u> 8.1 The general order of business inserted at 8.1 is that which is currently exercised by Council. • <u>Voting at council meetings</u> Clause 11.11 is selected in lieu of clauses 11.6 - 11.9 and 11.15. Clause 11.11 is Council's current practice and is an alternative to those clauses. The alternate clauses 11.6 - 11.9 and 11.15 read: <i>If a councillor who has voted against a motion put at a council meeting so requests, the general manager must ensure that the councillor's dissenting vote is recorded in the council's minutes.</i> <i>The decision of the chairperson as to the result of a vote is final unless the decision is immediately challenged and not fewer than two (2) councillors rise and call for a division.</i> <i>When a division on a motion is called, the chairperson must ensure that the division takes place immediately. The general manager must ensure that the names of those who vote for the motion and those who vote against it are recorded in the council's minutes for the meeting.</i> <i>When a division on a motion is called, any councillor who fails to vote will be recorded as having voted against the motion in accordance with clause 11.5 of this code.</i>

Division: Committee: Officer: Ordinary Council Date From: Date To: Printed: Tuesday, 11 November 2025 9:23:04 AM Outstanding Action Items Report	For the purpose of maintaining the register, a division is taken to have been called whenever a motion for a planning decision is put at a meeting of the council or a council committee. - Representation by members of the public 14.12 The described application process is that which is currently exercised by Council. - Expulsion from meetings 15.15 Option 15.15 is currently exercised by Council and is included in the recommended draft, the alternate being Clause 15.16 which reads: <i>All chairpersons of meetings of the council and committees of the council are authorized under this code to expel any persons other than a councillor, from a council or committee meeting, for the purposes of section 10(2)(b) of the Act. Councillors may only be expelled by resolution of the council or the committee of the council.</i> - Rescinding or altering council decisions 17.10 Remove or amend the currently exercised inclusion which reads: <i>A notice of motion to alter or rescind a resolution relating to a development application must be submitted to the general manager no later than the close of business on the second business day after the meeting at which the resolution was adopted.</i> 17.12-17.14 are non-mandatory additional clauses that provide for rescinding or altering council decisions 'in cases of urgency'. Whilst Council currently exercises those clauses it should be noted there is some change of wording although the intent of these clauses, which is to provide for cases of urgency, remains the same.
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Division: Committee: Officer: Ordinary Council Date From: Date To: Printed: Tuesday, 11 November 2025 9:23:04 AM			
Outstanding Action Items Report			
		<u>Time limits on council meetings</u> 18.1 The inserted time limit of 11pm is that which is currently exercised by Council. <u>Minutes of council committee meetings</u> Clause 20.25 is not selected. It is not currently exercised by Council. Clause 20.25 reads: <i>All voting at meetings of committees of the council (including meetings that are closed to the public), must be recorded in the minutes of meetings with the names of councillors who voted for and against each motion or amendment, (including the use of the casting vote) being recorded.</i> <u>Supplementary Provisions</u> These include the supplementary provision regarding storage of the Council seal as currently exercised by Council. Additional supplementary provisions include Council Acknowledgement; Giving Notice of business to be considered at council meetings; Webcasting and Recording of Meetings; Lay on the Table/Defer Items; and Public Participation at Council Meetings.	
		Moved Cr. Nichols, Seconded Cr. Beaumont	<u>CARRIED UNANIMOUSLY</u>
Ordinary Council 15/10/2025 5	9.11	Re-Establishment of Alcohol Free Zones	<u>Council Resolution</u> That Council endorses the re-establishment of the Alcohol Free Zones at Wentworth, Dareton and the Buronga Wetlands for a further period of four years as identified in the attached maps and exhibits the documentation for community consultation for a period 28 days. Moved Cr. Weeding, Seconded Cr. Crisp
			11 Nov 2025 9:11 am Carter, Ebony Currently out for community consultation

Division: Ordinary Council Committee: Officer: Outstanding Action Items Report Date From: Date To: Printed: Tuesday, 11 November 2025 9:23:04 AM			
		<u>CARRIED UNANIMOUSLY</u>	
Ordinary Council 15/10/2025 5	10.1	<i>Contracts Register</i> That Council receive future Contracts Register reports in a way that aggregates all contractors by relative project with a progressive and total expenditure being provided per project and that in the interest of capturing the full cost of projects the report must transcend financial years where necessary. Moved Cr. Beaumont, Seconded Cr. Starick	03 Nov 2025 11:34am Rule, Simon Report has been included in the November Business Paper

6.2 PROPOSED PROJECT REPORTING TEMPLATE

File Number: RPT/25/681

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

This report responds to an action raised at the Ordinary Council meeting on 15 October 2025. Council staff have developed a proposed Project Reporting Template to enhance the visibility, consistency, and financial oversight of capital projects reported to Councillors. The template responds to a previous Notice of Motion and subsequent Councillor requests for an alternative reporting method that meets the spirit and intent of improved project transparency while aligning with Council's existing systems and processes.

The template provides a standardised layout for key project information, including a brief description, financial performance, variations, and status commentary. It is proposed for use on all capital projects with an original budget greater than \$250,000. Staff have considered how to manage projects that fall below this threshold at approval but subsequently exceed it due to approved variations, and three options have been identified for Councillor feedback. Councillors are invited to comment on the proposed template, the threshold settings, and the options for managing projects that increase in value over time.

Recommendation

That Council endorses the development of a final version of the template for inclusion in future quarterly reporting.

Detailed Report

Purpose

The purpose of this report is to present a proposed Project Reporting Template developed in response to a previous Notice of Motion and Councillors request for an alternative approach to enhance project transparency and financial reporting.

Background

At the October Meeting of Council, a Notice of Motion was considered that sought to improve the visibility of project delivery and expenditure across Council's capital works program.

Following discussion of the Notice of Motion, Councillors requested that staff develop an alternative reporting method that would achieve the spirit and intent of the motion while integrating with existing and project management frameworks.

Matters under consideration

In response, staff have developed a standardised project reporting template designed to provide clear, consistent, and transparent reporting of project financials and progress for inclusion in quarterly reports to Council.

The proposed template aims to improve Councillor's access to key project information and support informed decision-making through concise, comparable and data-driven reporting.

Key Features of the Template

The proposed template includes the following elements:

- **Brief Project Description** – Summary of the project purpose, scope, and key deliverables.
- **Original Project Budget** – The budget approved at project initiation.
- **Approved Variations** – All formally approved adjustments to project scope or cost.
- **Description of Variations** – A short explanation outlining the reason for each approved or proposed variation.
- **Revised Budget** – The updated project budget inclusive of all approved variations.
- **Expenditure This Quarter** – Actual spend during the reporting period.
- **Cumulative Expenditure to Date** – Total expenditure since project commencement.
- **Remaining Budget and % of Budget Spent** – To indicate financial progress and remaining capacity.
- **Commentary / Key Issues** – Notes on project progress, risks, delays, or milestones achieved.

The template has been developed collaboratively between the finance and engineering teams and aligns with Council's financial management and reporting processes.

The proposed reporting template is intended to be used for all capital projects with an original budget greater than \$250,000. This threshold ensures that Council receives clear and consistent reporting on higher-value and higher-risk projects, while avoiding unnecessary burden for smaller projects.

Councillors are asked to provide feedback on the clarity, structure, and usefulness of the proposed reporting template, including whether the level of financial and narrative detail meets their governance needs.

Feedback is also sought on the proposed method for capturing projects that exceed the \$250,000 threshold due to approved variations. As part of the approach, Council staff have considered three potential options:

- Option 1 – Apply the reporting template only to projects with an original budget greater than \$250,000 – This option maintains strict alignment with the original project approval but may limit visibility of projects that grow in value or complexity over time.
- Option 2 – Apply the reporting template once a project's revised budget exceeds \$250,000 due to approved variations – This option provides increased transparency for projects whose financial value or risk profile escalates during delivery, ensuring Council receives the same level of reporting as other higher-value projects.
- Option 3 – Apply the reporting template to projects exceeding the threshold by variation only where the variation materially increases project risk, complexity, or public impact – This option provides flexibility and reduces administrative burden but relies on staff judgement to determine when enhanced reporting is necessary

Legal, strategic, financial or policy implications

There are no direct financial implications associated with the adoption of the proposed template. The initiative utilises existing systems and resources to improve project financial reporting and governance.

Conclusion

The proposed Project Reporting Template offers a practical and transparent approach to enhancing Council's oversight of capital project delivery. By standardising the level of information presented and ensuring a consistent format across projects, the template will support more informed decision-making and clearer visibility of project risks, variations, and financial performance.

Feedback from Councillors will guide staff in finalising the reporting approach and implementing a framework that meets Council's expectations for accountability, clarity, and transparency.

Attachments

1. Proposed Project Reporting Template [↓](#)

Project Financial and Progress Reporting Template

Project ID	Project Name	Project Status (On Track / At Risk / Delayed)

Brief Project Description

Provide a short summary of the project scope, objectives, and key deliverables (e.g. 'Construction of new community centre including multipurpose hall, meeting rooms, and associated car park.').

Financial Summary

Original Budget (\$)	Approved Variations (\$)	Revised Budget (\$)	Expenditure this Quarter (\$)	Cumulative Expenditure to Date (\$)	Remaining Budget (\$)	% of Budget Spent

Description of Variations

Provide a brief explanation of any approved or proposed variations (e.g. 'Variation approved for additional structural works following design changes to foundation system.').

Project Status Comments

If the project is identified as 'At Risk' or 'Delayed', provide a brief explanation of the contributing factors, current mitigation actions, and any expected impact on budget, scope, or schedule. Include proposed actions or support required from Council if applicable.

Example: 'Project delayed due to contractor availability. Revised completion date expected in Q4. Additional supervision resources allocated to maintain progress on critical activities.'

6.3 SECOND OVAL AT CARRAMAR DRIVE SPORTING COMPLEX

File Number: RPT/25/711

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Geoff Gunn - Acting General Manager

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

Summary

At the 17 September Ordinary Council meeting Cr Rodda put forward a Notice of Motion as follows:

“That Council undertake an investigation on the potential for a second smaller oval at the Reserve as per the club’s suggestion to determine if possible with installed infrastructure and provide a scope and costing of clearing and levelling the land, and establishment of an oval to the south west of the current oval as a short term option to meet immediate needs of the clubs.

Subsequently, this motion was resolved. This report outlines the information requested in the motion.

Recommendation

That Council receive and note the report regarding a second oval at Carramar Drive Sporting Complex.

Detailed Report

Purpose

The purpose of this report is to provide Council with the result of the investigations carried out into the scope and costing of establishing a second oval at Carramar Drive Sporting Complex.

Details





Further to the proposed development of a second oval at the Carramar Sporting Complex as per the locality plan above it is important to note that;

Significant Council storm water infrastructure currently runs from the NW corner of the complex parallel with the Western boundary fence line. This drainage pipe line connects all incoming storm water flows from the surrounding Buronga residential developments and the Sturt Highway through to the storm water out-fall at the Murray River. This drainage system also incorporates a shallow overflow storm water basin running the full length of the northern section of the complex to cater for high rainfall events.

Due to the restricted depth of the incoming storm water drainage infrastructure and the minimum grade of the pipe line to the out-fall location, this drainage line has very minimal cover to the existing natural surface.

Current residential developments in the Buronga area have also now triggered the need to undertake upgrades to the existing storm water infrastructure leading to the Carramar Sporting Complex location, including the need for duplication of the storm water out-fall pipe line through to the river.

The proposed oval expansion project would potentially be subject to future impact at the time of installation of the anticipated stormwater main upgrade as discussed above.

Scope of works for proposed second oval development at Carramar Drive Sporting Complex:

1. Approvals for clearing of existing native vegetation including environmental impact statement & required vegetation offset costs.
2. Establishing design oval finished surface levels to maintain required cover to existing drainage outfall pipe line.
3. Depending on the overall oval surface design levels required to achieve pipe line cover may impact the overall foot print of the oval layout and this may necessitate cut & fill batters impacting the existing oval boundary (assumed to be included in quotation provided by the User Group).
4. Second oval location limits access to the clubrooms and netball area via the existing all weather access road, and would require an upgrade to the exiting unmade access track around the Eastern & Northern part of the complex. This work would include earthworks & shaping, supply, delivery & placement of road base material, drainage installation, surface preparation & 2 coat bitumen seal.
5. Loss of existing carpark area will require potential relocation of the car parking area to the North of the complex which will be potentially problematic in its current form as during times of wet weather this area acts as a retention basin for Buronga area storm water. Allowance to maintain all weather parking access will require reshaping

of the existing retention basin including installation of stormwater pump, switchboard & low flow connection main to existing stormwater outlet.

6. Proposed oval location will impact existing sporting complex storm water system at the Western part of the existing oval & car parking area and would require significant works to remove and relocate.
7. Allowance to supply & install new oval surface irrigation system together with irrigation main extension, control system upgrade & river pump.
8. Misc works including removal & replacement of existing oval seating
9. Allowance for upcoming future stormwater outfall drainage pipe line duplication.

1	Environmental Impact statement & Vegetation offset cost estimate	\$ 70,000.00
2	Project Design, Survey & Setout	\$ 5,000.00
3	User Group Quote – Oval Construction	\$195,800.00
4	All weather access road upgrade including carpark area	\$180,000.00
5	Stormwater basin modifications including pump, switchboard & rising main	\$195,000.00
6	Modification to existing stormwater system	\$ 9,000.00
7	Supply & install new irrigation system including control & pump upgrade	\$ 80,000.00
8	Oval seating	\$ 3,000.00
9	Allowance for outfall drainage pipeline duplication	Not costed
	Contingency	\$ 50,000.00
	TOTAL	\$787,800.00 Inc GST

Attachments

Nil

7 MAYORAL AND COUNCILLOR REPORTS

7.1 MAYORAL REPORT NOVEMBER 2025

File Number: RPT/25/708

Summary

The purpose of this report is to advise Council of meetings, conferences and appointments undertaken by Mayor Linklater from 16 October 2025 – 19 November 2025.

Recommendation

That Council receives and notes the information contained in the Mayoral report for October 2025.

Report

The following table lists the meetings attended by Mayor Linklater for the period of 16 October 2025 – 19 November 2025.

Date	Meeting	Location
16 Oct 2025	OLG Webinar – 2025 Model Meeting Code	Online
18 Oct 2025	Screening of ‘Just a Farmer’	Dareton
20 Oct 2025	Meeting MRCC/WSC Cross Border Commissioner	Mildura
21 Oct 2025	Lightstate Committee of Management	Mildura
21 Oct 2025	Wentworth Council and RDA Murray	Mildura
22 Oct 2025	Western Lands Advisory Committee Meeting	Online
29 Oct 2025	RAMJO Board Meeting	Barooga
03 Nov 2025	Mayoral Meeting	Wentworth
04 Nov 2025	Sturt Highway Taskforce	Online
06 Nov 2025	Menindee Operations	Wentworth
10 Nov 2025	Mayoral Meeting	Wentworth
11 Nov 2025	Remembrance Day	Wentworth
12 Nov 2025	Flood Risk Management Committee	Wentworth
13-14 Nov 2025	Country Mayors Association Meeting	Sydney
13 Nov 2025	Meeting Helen Dalton	Sydney
17 Nov 2025	Mayoral Meeting	Wentworth
18 Nov 2025	Lightstate Committee of Management	Mildura
19 Nov 2025	IT Workshop	Wentworth
19 Nov 2025	Pre-Meeting Briefing	Wentworth
19 Nov 2025	Ordinary Council Meeting	Wentworth

Attachments

Nil

8 REPORTS FROM COMMITTEES

8.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE - 26 SEPTEMBER 2025

File Number: RPT/25/676

Responsible Officer: Simon Rule - Director Corporate Services
 Responsible Division: Corporate Services
 Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

A meeting of the Audit, Risk and Improvement Committee was held on 26 September 2025 and the Minutes of the meeting are attached to this report for the information of Councillors.

The Committee considered the following items of business:

- Draft 2024/2025 Annual Financial Statements

Officer Recommendation

That Council receives and notes the draft minutes of the Audit, Risk and Improvement Committee Meeting held on 26 September 2025.

Additional Information

The purpose of this report is to provide Council with a summary of matters considered by the Audit, Risk and Improvement Committee (ARIC) at its meeting held on 26 September 2025, and to demonstrate how the Committee's work aligns with the requirements of the *Guidelines for Risk Management and Internal Audit for Local Government in NSW*.

Under section 428A of the *Local Government Act 1993* (NSW) and the associated Guidelines, the ARIC is required to oversee Council's governance, risk management, compliance, financial management, service reviews and internal audit functions. The Committee is also required to operate in accordance with an adopted Terms of Reference and to ensure that its activities support the General Manager's annual attestation of compliance.

At the meeting the Committee considered the following items:

- Draft 2024/2025 Annual Financial Statements

The table below sets out the relationship between the Committee's agenda items and the mandatory elements of the Guidelines

Agenda Item	Relevant Guideline Requirement	Comments
Draft 2024/2025 Annual Financial Statements	ARIC oversight of financial management, external accountability, compliance Oversight of financial management	Ensures Committee is informed on external audit activities and financial governance matters. Ensures financial performance and

Agenda Item	Relevant Guideline Requirement	Comments
		sustainability are appropriately monitored.

To support Council's assurance framework, the following compliance matrix demonstrates how the ARIC meeting addressed they key requirements of the Guidelines.

Guideline Requirement	Met at this Meeting?	Relevant Agenda Item(s)
Financial management oversight		Draft 2024/2025 Annual Financial Statements

The Audit, Risk and Improvement Committee continues to operate in accordance with the requirements of the *Guidelines for Risk Management and Internal Audit for Local Government in NSW*. The August meeting addressed all key areas of compliance, providing assurance to Council regarding its governance, risk, compliance, financial and audit functions.

Attachments

1. Minutes - Audit, Risk and Improvement Committee 26 September 2025 [↓](#)



**AUDIT, RISK AND IMPROVEMENT
COMMITTEE MEETING
MINUTES**

26 SEPTEMBER 2025

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES 26 SEPTEMBER 2025

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AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES26 SEPTEMBER 2025

1 OPENING OF MEETING

The meeting opened at 10:01am

2 PRESENT**MEMBERS**

Rosanne Kava (Chair)
Diane Schmidt
Caroline Smith
Councillor Jody Starick (Non-Voting)

OBSERVERS

Brett Hanger (Audit Partner Nexia)

STAFF OBSERVERS

Simon Rule (Director Finance and Policy)
Ebony Carter (Business Support Officer)
Ned Lamond (Financial Services Coordinator)

3 APOLOGIES

Ken Ross, Manuel Moncada,

4 DECLARATIONS OF PECUNIARY INTEREST AND CONFLICTS OF INTEREST

NIL

5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING**Recommendation**

That the Minutes of the Audit, Risk and Improvement Committee Meeting held 15 August 2025 be confirmed as circulated.

Committee Resolution

That the Minutes of the Audit, Risk and Improvement Committee Meeting held 15 August 2025 be confirmed as circulated.

Moved DS Schmidt, Seconded CS Smith

CONSENSUS

6 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES 26 SEPTEMBER 2025

7 REPORTS**7.1 DRAFT 2024/2025 ANNUAL FINANCIAL STATEMENTS**

File Number: RPT/25/550

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Report Author: Simon Rule - Director Corporate Services

Summary

Section 413 of the *Local Government Act 1993* (NSW) (the Act) requires Council to prepare its year end Annual Financial Statements as soon as practicable after year end and to refer those statements to audit.

The audit of the 2024/2025 Annual Financial Statements is being conducted by Nexia Australia on behalf of the NSW Audit Office.

The Act requires Council to comply with a number of obligations in relation to the preparation, audit and presentation of the annual financial report and the auditor's report.

Recommendation

The Committee receives and notes the report.

Committee Resolution

The Committee receives and notes the report and advises council that it has reviewed the statements as presented.

CONSENSUS

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING MINUTES

26 SEPTEMBER 2025

8 ACTIONS

9 NEXT MEETING

14 November 2025

10 CLOSURE

The meeting was declared closed at 11:12am.

9 REPORTS TO COUNCIL

9.1 GENERAL MANAGERS REPORT NOVEMBER 2025

File Number: RPT/25/642

Responsible Officer: Geoff Gunn - Acting General Manager
 Responsible Division: Office of the General Manager
 Reporting Officer: Ebony Carter - Business Support Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

The Acting General Manager's report details information pertaining to meetings attended and general information which are of public interest, and which have not been reported elsewhere in this agenda. Items of note in this report are:

1. OLG Circulars
Nil
2. Meetings
As listed.
3. Upcoming meetings or events
As listed.
4. Other items of note

Geoff Gunn is Acting General Manager commencing 27 October 2025.

Recommendation

That Council receive and note the information contained within the October 2025 report from the Acting General Manager.

Detailed Report

1. Circulars
Nil

2. Meetings

Following is a list of meetings or events attended by the General Manager from 16 October 2025 – 24 October 2025 and Acting General Manager for the period of 27 October 2025 – 19 November 2025.

Date	Meeting	Location
20 Oct 2025	Cross Border Commissioner & Mildura Rural City Council	Wentworth
21 Oct 2025	Regional Development Far West	Wentworth
21 Oct 2025	Regional Development Murray	Mildura
22 Oct 2025	Transport for New South Wales	Wentworth
3 Nov 2025	Mayoral Meeting	Wentworth

6 Nov 2025	FOSO Meeting	Online
6 Nov 2025	Carp Biological Control Program Webinar	Online
6 Nov 2025	Menindee Lakes Operations	Online
10 Nov 2025	Mayoral Meeting	Wentworth
10 Nov 2025	RAMJO Water Sub Committee	Wentworth
11 Nov 2025	Remembrance Day Service	Wentworth
12 Nov 2025	Flood Risk Management Committee	Wentworth
12 Nov 2025	Local Emergency Management Committee	Wentworth
17 Nov 2025	Mayoral Meeting	Wentworth
19 Nov 2025	Councillor Workshop - IT	Wentworth
19 Nov 2025	Pre Meeting Briefing	Wentworth
19 Nov 2025	Ordinary Council Meeting	Wentworth

3. Events

Following is a list of events, conferences, or committee meetings, including out of region meetings where the Shire has been requested to attend in an official capacity from 20 November 2025 – 17 December 2026

Date	Meeting	Proposed Attendees	Location
20 Nov 2025	Wentworth Shire Liquor Accord	Cr Nichols	Coomealla
20 Nov 2025	Wentworth Shire Interagency Group	Crs Beaumont & Rodda	Buronga
20 Nov 2025	Australian Inland Botanic Gardens	Crs Starick & Rodda	Buronga
27 Nov 2025	Western Division Councils of NSW Mayors and General Managers meeting	Mayor Linklater & Ken Ross	Online
1 Dec 2025	Wentworth Regional Tourism Inc	Cr Rodda	Coomealla
2 Dec 2025	Pomona School Presentation Night	Cr Nichols	Pomona
4 Dec 2025	Palinyewah School Presentation	Cr Crisp	Palinyewah
9 Dec 2025	Australian Inland Botanic Gardens	Crs Starick & Rodda	Mildura
9 Dec 2025	Buronga School Presentation Night	Mayor Linklater	Buronga
11 Dec 2025	Wentworth School Presentation Night	Mayor Linklater	Wentworth
15 Dec 2025	Heritage & History Advisory Committee meeting	Crs Nichols & Evans	Wentworth
17 Dec 2025	Ordinary Council meeting	All Councillors and staff	Wentworth

4. Other Items of Note

Attachments

Nil

9.2 LIFTING OF ALCOHOL FREE ZONE - WENTWORTH DISTRICT ROWING CLUB ANNUAL EASTER REGATTA

File Number: RPT/25/629

Responsible Officer: Geoff Gunn - Acting General Manager
 Responsible Division: Office of the General Manager
 Reporting Officer: Ebony Carter - Business Support Officer

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving region
 Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

Summary

Council has received a request from the Wentworth District Rowing Club to lift the alcohol-free zone for the Rowing Club and immediate lawn area for one event. The Wentworth District Rowing Club has sought approval for the suspension of the alcohol-free zone in past years for community events in the same area. There have been no incidents or problems in past events that would warrant Council refusing the temporary lifting of the alcohol-free zone as requested.

Recommendation

That Council:

- a) In accordance with Section 645 of the Local Government Act 1993, suspend the operation of the alcohol-free zone in the area of the Wentworth District Rowing Club Lawns area as shown on the map attached to this report, for the periods 3 April 2026 from 5pm to 10pm, 4 April 2026 from 12pm to 10pm and 5 April 2026 from 12pm to 10pm.
- b) Advertise the suspension of the alcohol-free zone in a locally circulated newspaper, Councils website and other social media
- c) Advise the NSW Police of the details of the suspensions of the alcohol-free zone.

Detailed Report

Purpose

The purpose of this report is for Council to consider the suspension of the operation of the alcohol-free zone at the Wentworth District Rowing Club Lawns area from 5pm to 10pm on Friday 3 April and 12pm to 10pm on Saturday 4 April and Sunday 5 April 2026 for the following event:

- Wentworth District Rowing Club Annual Easter Regatta.

The Wentworth District Rowing Club Annual Easter Regatta event is expected to attract a number of visitors to Wentworth. The people attending are expected to be a responsible crowd, given the nature of the event.

Attachment 1: Map of Alcohol Free Zone – Wentworth District Rowing Club and Lawns

Background

Council may, at the request of any person or body or of its own motion, suspend the operation of an alcohol-free zone by publishing notice of suspension in a newspaper circulating in the area that includes the zone concerned. During the periods indicated in the notice as the period of suspension, the zone does not operate as an alcohol-free zone.

The area identified in the attached map, being the area known as the Wentworth District Rowing Club Lawns, is the area, for which the alcohol-free zone is requested to be lifted from 5pm to 10pm on Friday 3 April and 12pm to 10pm on Saturday 4 April and Sunday 5 April 2026.

Council may suspend the operation of an alcohol free zone for a specified period by resolution and advertising the fact in a locally circulating newspaper.

Attachment 2: Alcohol free zone suspension request letter

Matters under consideration

Consideration needs to be made as to whether the lifting of the alcohol free zone for a specific event is warranted, or whether it poses an unacceptable risk of unruly or unsociable behaviour due to the over consumption of alcohol in the location.

Options

Based on the information contained in this report, the options available to address this matter are to:

a) Grant the request for lifting of the alcohol free zone

or

b) Refuse the request to lift the alcohol free zone.

Conclusion

The proposed lifting of the alcohol free zone will be a low risk matter for Council, with some positive community benefits within the Wentworth Shire. It is recommended that the Alcohol Free Zone be lifted for the Wentworth District Rowing Club Annual Easter Regatta.

Attachments

1. Request for Lifting of Alcohol Free Zone [↓](#)
2. Map of Alcohol Free Zone - Wentworth Rowing Club and Lawns [↓](#)

President: Geoff Rix
Secretary: Roz Ford

ABN 45 253 607 490



Wentworth District Rowing Club Inc
PO Box 95
Wentworth NSW 2648
secretarywentworthrc@gmail.com

General Manager
Wentworth Shire Council
Darling Street
Wentworth

5/10/2025

Dear Sir,

RE: Alcohol Exemption

The Wentworth District Rowing Club would like to seek an alcohol exemption for the Rowing Club and immediate lawn area for the annual Easter Regatta. The event will take place on Saturday 4th April and Sunday 5th April 2026. In order to facilitate this event, an exemption is requested to be in effect between the hours of 17:00 and 22:00 on Friday 3rd April 2026, 12:00 noon and 22:00 on Saturday 4th April 2026 and 12:00 noon and 22:00 on Sunday 5th April 2026.

Yours sincerely,

A handwritten signature in black ink, appearing to be "Roz Ford", written over a circular stamp.

Roz Ford
Secretary.

9.3 MEALS ON WHEELS REQUEST FOR FINANCIAL ASSISTANCE 2025

File Number: RPT/25/636

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 2.0 Wentworth Shire is a great place to live

Strategy: 2.2 The community has access to services and initiatives that contribute to well being across all stages of life

Summary

Council has received a request for financial assistance from the local Wentworth District Meals on Wheels. The service has provided 15762 meals to elderly residents in Wentworth Shire and overseen the governance of the Balranald Meals on Wheels. Wentworth Meals on Wheels have requested financial assistance to the value of \$8608 ex GST.

Recommendation

That Council consider the request for assistance from Wentworth District Meals on Wheels.

Detailed Report

Purpose

The purpose of this report is for Council to consider the request for financial assistance from Wentworth District Meals on Wheels (letter and financials attached).

Background

At the 20 November 2024 Council meeting the following was resolved:

That Council provide financial assistance to the organisation for the difference between the old rent and the new rent of \$8608, and that this arrangement be reviewed in 12 months time.

Meals on Wheels are requesting the same financial assistance for this financial year.

Report Detail

Meals on Wheels is a well-known not-for profit organization servicing the elderly and infirmed. Services are provided by volunteers plus 2 permanent and 1 casual staff member. Being a service providing food to the elderly there are very strict guidelines and policies as well as arduous reporting to NSW Meals on Wheels. Many clients have no other options available for regular provision of nutritious meals.

Council can consider the following options:

- a) Provide financial assistance to the organization for the full amount of the new rent
- b) Provide financial assistance to the organization for the difference between the old rent to the new rent
- c) Not provide financial assistance to the organization but lobby for assistance from other sources

Conclusion

Council is required to consider options to the request for assistance from Wentworth District Meals on Wheels.

Attachments

1. Wentworth Meals On Wheels - request for continued rental finance assistance [↓](#)
2. Meals on Wheels Financials (Under Separate Cover) [⇒](#)



Meals on Wheels Wentworth District

PO Box 283 Wentworth NSW 2648
Phone/Fax: 03 5027 3352 or 0427 373 407
Email: admin@mealsonwheelswentworth.com.au



1 October 2025.

Mr Ken Ross
General Manager
Wentworth Shire Council.
PO Box 81
WENTWORTH NSW 2648.

Dear Ken,

REQUEST FOR CONTINUED FINANCIAL ASSISTANCE.

A year has now passed since Wentworth Shire Council kindly agreed to assist Wentworth Meals on Wheels by covering the difference between the rent we paid in our previous unsatisfactory office, and the rent required at our new premises.

Without Council's assistance, the move would not have been possible, and for that we will be eternally grateful. We have now established ourselves in a beautiful, appropriate space that is accessible and safe for our clients, volunteers, staff and the community.

I have attached a copy of Council's letter DOC/24/27823, forwarded to us on 26 November 2024, advising of the assistance granted, noting that *"the arrangement be reviewed in 12 months' time"*, and I respectfully request that the assistance be continued.

I have also attached a copy of my 2025 President's Report for your information.

The past year has been challenging – as it is with all "Not for Profit" organisations who depend on financial assistance from outside to facilitate the service provided. Wentworth Shire Council have become a valued member of the Wentworth Meals on Wheels family, and we look forward to that relationship continuing.

We deliver nourishing meals to the most vulnerable in our community, and at the same time offer human contact and non-judgemental conversation as part of our service. Many of our clients do not have family in the area and are house bound, with the Meals on Wheels volunteers the only contact they have with the outside world for long periods of time. There have been several occasions when our volunteers have found a client in trouble with a medical condition, or severely distressed – where immediate action is required.

In the past 12 months we have delivered 15,762 meals to the whole of the Wentworth Shire, and at the same time overseeing the governance of Balranald Meals on Wheels.

We deliver meals (provided by Murray House) 3 days per week – Monday, Wednesday and Friday. Clients receive 3-course meals and have the option of receiving frozen meals to supplement other days of the week.

Balranald meals are delivered 5 days per week. (provided by Balranald Hospital).

We were sad to lose several clients during past year but thrilled to welcome 16 new clients. Our volunteer base remains solid and loyal, and to that end we are forever looking to increase the numbers so that we don't "wear out" these amazing community members who give freely of their time and expect nothing in return but the joy of giving back to the community in which they live.

We would be grateful for continued assistance of the same amount to cover the rent as in the past 12 months and trust Wentworth Shire Council will look favourably regarding our request.

Should you require further information, please contact me. To that end, I would be pleased to address Council by way of the Public Forum should you require me to do so.

Yours most sincerely



Barb George – President, Wentworth Meals on Wheels.

barbarageorge2@bigpond.com

Mobile: 0408 681 685

Attached:

1. Copy of DOC/24/27823.
2. 2025 Wentworth Meals on Wheels President's Report.

Barb Geoge
President, Wentworth Meals on Wheels.

PRESIDENT'S REPORT – SEPTEMBER 2025.

This is my inaugural report as President of Wentworth Meals on Wheels.

I wish to express my thanks to Sharlee Hill for her tireless efforts as a volunteer. Board member and past President.

It has been my privilege to perform this duty over the past twelve (12) months, and to that end I must stress that I am only 1 part of a Board of extra ordinary women who give their time freely as volunteers, overseeing a service that ensures the delivery of nourishing meals, welfare checks and human contact and conversation to the most vulnerable in our community.

Special appreciation must go to Sue Williams, Vice President and Bronwyn King, Secretary/Treasurer. Thank you to you both.

I thank each and every one of my Board for their support of me, for the friendships made, but most importantly for your commitment to ensuring the longevity and future proofing of this vital service.

We were proud and thrilled to see Pauline Garraway receive the "Volunteer" award earlier this year. Pauline is a long serving member of Wentworth Meals on Wheels and has served many years as a Board Member. She is a treasure.

*Barb Geoge
President, Wentworth Meals on Wheels.*

Wentworth Meals on Wheel have a core staff who do so much more than just the organisation of food “runs” – an essential task - but the professionalism, enthusiasm and pure joy they bring to our organisation continues to amaze me every day.

Charlotte and Erin are fundamental to the day to day running of the service, but their devotion to our clients and volunteers, the energy they display in making our office welcoming, hunting down grants and sponsorship has exceeded my expectations on every level.

They give of their time – outside their working hours – without hesitation. They show endless initiative and are always looking forward, and “outside the box” for ideas to improve what we do.

I know I speak for each Board Member when I extend our heartfelt thanks to you both. You are special young women of whom your families should be very proud –I know I am.

We are blessed with a team of dedicated volunteers who take on the task of delivering meals to the entire Wentworth Shire. They do this with no expectation of reward, except the joy of giving back to the community in which they live.

We deliver meals (provided by Wentworth Hospital) 3 days per week – Monday, Wednesday and Friday. Clients receive 3-course meals and have the option to receive frozen meals to supplement other days of the week.

Balranald meals are delivered 5 days per week. (provided by Balranald Hospital).

Year to date we have delivered over 16,000 meals.

Barb Geoge

President, Wentworth Meals on Wheels.

We have sadly lost several clients during the past year, but along the way have also welcomed 16 new clients.

We oversee the Governance of the Balranald Meals on Wheels Branch. Although this is not a cumbersome undertaking, it is yet another arm to our responsibilities. The alternative was the service folding, which would not have been a good outcome.

The Wentworth board and staff travel to Balranald twice per year to liaise with the volunteers and to thank them for their service. A morning tea (provided by our staff and board) is given as a small reward.

Once again on behalf of the Board, I take this opportunity extend our grateful thanks to all our volunteers. I know from experience that being a volunteer gives its own reward, but when it involves serving vulnerable members of our own community in such a personal way, it has a special meaning.

The past year has been exciting, stressful, frustrating, but most importantly, rewarding. We hosted a Christmas luncheon for our volunteers and sponsors at the Inland Botanic Gardens in December 2024.

Attendance was beyond our expectations, and all agreed that the venue was spectacular. It was lovely to support another local "not for profit" organisation within our Shire. Our staff coordinated the event and board members, and staff did the catering.

It became blatantly obvious last year that we needed to relocate from the unsuitable office space we occupied. It was an unhealthy, dingy, unsafe space that was poorly maintained. The heating and cooling were at most, sporadic, but on the whole unworkable.

*Barb Geoge
President, Wentworth Meals on Wheels.*

It was unanimously decided to undertake a search for more suitable premises. We needed to find a space to suit our needs within the Wentworth township. The task was undertaken on by our staff and after many disappointments, an amazing store front was located next to the Wentworth Bendigo Bank.

The office gives us better exposure, a welcoming reception area, space for storage and assembly, a kitchen that is able to house a table and chairs that will double as a Board Room. (we previously were dependant on the Crown Hotel for space to hold our meetings).

The kitchen area is also large enough to install our 6 freezers for storage of the frozen meals we take delivery of which are issued to our clients upon request.

The only negative was the increase in rent. The new price was almost double what we previously paid.

It was agreed that we approach the Wentworth Shire Council for assistance, and we are immensely grateful that they approved our request to pay the difference between the old and new rent – an amount of over \$8,000 dollars annually. This will be reviewed each year, following submission of an appropriate report.

The move into our new office took place in early 2025. Moving was co-ordinated by Charlotte and Erin, who enlisted husbands, brothers and fathers to assist with the heavy lifting. Once again indicative of our amazing staff. We thank them and their elves for the effort asserted to transition without disruption to the service.

The move, however, did not come without its challenges. During a searing heat wave, the air conditioning of the new

*Barb Geoge
President, Wentworth Meals on Wheels.*

office decided to completely fail. It was discovered that the unit could not be repaired. A replacement was ordered and installed, which took weeks. It is a compliment to our staff that they continued to work through adversity.

A functional reception desk needed to be commissioned, built and installed.

At the same time the office printer ceased to function and was too old to be supported.

Funds needed to be found to replace the printer and the desk, so with the help of donations both items were purchased.

New window signage was commissioned, and due to the donation of a television by Murray House for the front reception area, we can celebrate our sponsors and provide information by way of a visual display.

The official opening took place on May 8, 2025. Attendees included many of our volunteers, sponsors and locals.

Sunraysia daily and Wentworth Standard were in attendance to record the celebration. Councillor Susan Nichols "cut the ribbon" and a morning tea catered by staff and board followed.

Charlotte and Erin attended the Meals of Wheels Regional Conference in May and returned with a renewed enthusiasm for fundraising by fostering community engagement and strategic planning.

We believe we need to encourage the next generation to become volunteers. Recruitment is difficult, everyone is busy with their lives, but I am optimistic that the nature of this

*Barb Geoge
President, Wentworth Meals on Wheels.*

service will speak for itself and by osmosis the volunteers will come. (I try to be an optimist)

An increasingly important task for our staff and board is fundraising and seeking sponsorship.

We have always been kindly supported by the Wentworth Bendigo Bank, Coomealla Memorial Sporting Club and Wentworth Rotary.

Recent inclusions include –Wentworth Shire Council, Murray House, Trility, West Wind Energy, Buronga/Gol Gol Lions, Vandenberg Vineyards and the King family.. We continue to seek sponsorship necessary to supplement our finances.

A letter and this report will be forwarded to Wentworth Shire Council in October requesting their continues support regarding our rent.

As mentioned previously, we have had a busy but productive year. It was the year that was. Let's all continue to improve this wonderful service, make it the very best it can be, and ensure it's longevity.

Barb George – President.



Our Reference: DOC/24/27823
Your Reference:
Prepared By: Office of the General Manager
Date: 26 November 2024

The President
Mrs Barb George
Meals on Wheels - Wentworth District
PO Box 283
WENTWORTH NSW 2648

Email: barbarageorge2@bigpond.com

Dear Barb

REQUEST FOR FINANCIAL ASSISTANCE

In relation to your request for financial assistance for the Meals on Wheels rental payments, I can advise that at the Ordinary Meeting of Council held on 20 November 2024 the following resolution was carried:

Council Resolution

That Council provide financial assistance to the organisation for the difference between the old rent and the new rent of \$8608, and that this arrangement be reviewed in 12 months time.

We wish you the best with your service and appreciate all you do for your clients in our community. To access the funds, please provide an invoice to Wentworth Shire Council in the amount of \$8608.

Should you require any clarification of the content of this letter please do not hesitate to contact the Office of the General Manager on 03 5027 5027.

Yours sincerely

A handwritten signature in black ink, appearing to read "Ken Ross".

KEN ROSS
GENERAL MANAGER

Cc: admin@mealsonwheelswentworth.com.au

9.4 GOL GOL PUBLIC SCHOOL - REQUEST FOR FINANCIAL ASSISTANCE

File Number: RPT/25/643

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Ebony Carter - Business Support Officer

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving region

Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

Summary

Council is in receipt of a request to provide financial sponsorship by means of in-kind support for the 2026 Gol Gol Country Fair to be held on 3 May 2026. This event is organised by Gol Gol Public School and the school has provided a list of in-kind support they require. Preliminary calculations put the value of in-kind support at \$2833.10 inc GST.

Recommendation

That Council provide financial sponsorship by means of in-kind support to the value of \$2833.10 inc GST for the 2026 Gol Gol Country fair to be held on 3 May 2026.

Detailed Report

Purpose

The purpose of this report is to inform Council of a request for in-kind support towards the 2026 Gol Gol Country Fair, which is to be held on 3 May 2026. It should be noted the Gol Gol Country Fair event is a fundraiser for the Gol Gol Public School. It should also be noted that the Gol Gol Country Fair is a popular community event that occurs on an annual basis.

Report Detail

Council is in receipt of a request from Gol Gol Public School for financial sponsorship by means of in-kind support. Gol Gol Public School provided a list of the in-kind support they require to hold the event and Council has determined a preliminary calculation for the requested support. The request (attached) asks Council to supply bins and provide collection of bins for the event alongside traffic management assistance.

Based on Councils Fees and Charges, the following costs for in-kind support need to be considered:

- Traffic Management
 - Plan Preparation, Plan Assessment, Hire of Signs
 - Sub Total – \$838.45 inc GST
- Bins
 - Bins – 20 plus emptying and staff and vehicle costs
 - Sub Total – \$1994.64 inc GST

SUM TOTAL \$2833.10 inc GST

Conclusion

Council is to determine the approval of financial sponsorship by means of in-kind support for the 2026 Gol Gol Country fair to be held on 3 May 2026.

Attachments

1. Gol Gol Public School Request for Inkind Financial Assitance [↓](#)



Gol Gol Public School

Principal: Mr Glen Walker

Phone: 03 5024 801

49-51 William St

Gol Gol NSW 2738

Email: golgol-p.school@det.nsw.edu.au

Website: <https://golgol-p.schools.nsw.gov.au>

Ken Ross
General Manager
Wentworth Shire Council

21/10/25

Dear Ken,

As you are aware the Gol Gol Country Fair is a major community event that takes place every year on the first Sunday in May. (May 3 , 2026)

Gol Gol School is requesting an exemption from the Wentworth Shire Council with regards to ongoing costs to help run this event again in 2026.

These exemptions include:

- a) Council proving 20 green rubbish bins to assist with the collection and removal of rubbish.
- b) Council providing traffic management by setting up 'Event in progress' signs and restricting the speed limit to 40kmph during the hours of the fair. (Approximately 8:00am - 3:00pm).

Thank you for considering this request on behalf of the Gol Gol Public School.

Regards

David McDonnell
Assistant Principal
Gol Gol Public School

Kindness - Respect - Safe

9.5 MONTHLY FINANCE REPORT - OCTOBER 2025

File Number: RPT/25/678

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Vanessa Lock - Finance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.1 A well engaged and informed community

Summary

Rates and Charges collections for the month of October 2025 were \$393,562.24. After allowing for pensioner subsidies, the total levies collected are now 47.19%. For comparison purposes 48.93% of the levy had been collected at the end of October 2024. Council currently has \$37,166,932.45 in cash and investments.

Recommendation

That Council receives and notes the Monthly Finance Report for October 2025.

Detailed Report

Purpose

The purpose of this report is to indicate to Council the position in relation to the rate of collections and the balance of cash books.

Reconciliation and Balance of Funds held as at 31 October 2025

The reconciliation has been carried out between the Cash Book of each fund and the Bank Pass Sheet as at 31 October 2025.

	Combined Bank Account
Cash Balance as at 1 October 2025	\$ 3,921,242.93
Add: Receipts for the Period Ending 31 October 2025 Rates, Debtors, Miscellaneous	\$ 6,074,602.44
Less: Payments for the Period Ending 31 October 2025 Cash Book entries for this Month	\$ 7,974,089.65
Cash Balance of Operating A/C as at 31 October 2025	\$ 2,021,755.72
Trust Fund Balance	\$ 1,145,176.73
Total Investments as at 31 October 2025	\$ 34,000,000.00
TOTAL FUNDS AVAILABLE	\$ 37,166,932.45

Collection of Rates and Charges

Rates and Charges collections for the month of October 2025 were \$ 393,562.24. After allowing for pensioner subsidies, the total levies collected are now 47.19%. A summary of the Rates and Charges situation as at 31 October 2025 is as follows:

Note: For comparison purposes 48.93% of the levy had been collected at the end of October 2024.

LEVIES	RATES & CHARGES	
Balance Outstanding at 30 June 2024 - Rates / Water	799,031.20	
Rates and Charges Levied 21 July 2025	11,941,099.57	\$ 12,740,130.77
+ Additional Water Charges	638,878.21	
+ Supplementary Rates and Charges	95,787.14	
+ Additional Charges	41,298.22	
- Credit Adjustments	9,324.07	
- Abandonments	19,763.32	\$ 13,487,006.95
DEDUCTIONS		
- Payments	6,196,057.68	
- Less Refunds of Payments	1,791.32	\$ 6,194,266.36
		\$ 7,292,740.59
- Pensioner Subsidy		
Government Subsidy	93,761.12	
Council Subsidy	76,713.64	\$ 170,474.76
RATES/WATER CHARGES OUTSTANDING 31 OCTOBER 2025		\$ 7,122,265.83

Rates/Water write offs and adjustments

The following rates or charges have been written off or adjusted under the delegated authority of the General Manager for the month of October 2025.

Account	Date	Amount	Comment
Debtors			
22 Landfill Accounts	3/10/2025	\$ 34,699.66	Credit - Fix incorrect Landfill data, Landfill employee created duplicated transactions from previous month
MWR	15/10/2025	\$ 1,125.30	Credit - Landfill charged incorrect customer and unable to identify correct Landfill user
JLW	16/10/2025	\$ 47.00	Credit - Landfill charged incorrect amount in error
Rates			
1720-03	13/10/2025	\$ 261.03	Credit Garbage charge - 2nd bin no longer required
1667-67903	20/10/2025	\$ 202.16	Credit Garbage charge - 2nd bin no longer required

Council Loans Report

Name	Institution	Purpose	Interest Rate	Loan Amount	Amount Outstanding	Due Date
Loan 202	ANZ Bank	Civic Centre	3.47% Fixed	\$ 850,000.00	\$ 458,917.65	21/10/2026
Loan 203	National Australia Bank	Midway Centre	3.586% Fixed	\$ 1,900,000.00	\$ 1,125,458.32	1/06/2033
Loan 204	Bendigo Bank	Buronga Landfill	5.29% Fixed	\$ 1,500,000.00	\$ 1,053,194.47	12/05/2037
CFWC310604	T-Corp	Trentham Cliffs Sewer	1.82% Fixed	\$ 750,000.00	\$ 465,972.63	4/06/2031
CFWC310624	T-Corp	Burong/Gol Gol Stormwater	1.79% Fixed	\$ 1,250,000.00	\$ 776,818.34	24/06/2031
Loan 205	National Australia Bank	Willowbend Caravan Park	2.2% Fixed	\$ 1,500,000.00	\$ 966,932.66	25/01/2027
Loan 206	Bendigo Bank	Buronga Landfill #3	1.85% Fixed	\$ 900,000.00	\$ 411,580.71	25/09/2028
Loan 207	National Australia Bank	Willowbend Caravan Park	1.933% Fixed	\$ 1,500,000.00	\$ 1,078,305.81	31/03/2028
Loan 207	National Australia Bank	Civic Centre	1.933% Fixed	\$ 1,500,000.00	\$ 1,406,564.40	31/03/2028
CFWC440209	T-Corp	Civic Centre	5.45% Fixed	\$ 4,000,000.00	\$ 3,824,399.57	9/02/2044
CFWC440523	T-Corp	Stormwater	5.73% Fixed	\$ 2,000,000.00	\$ 1,944,523.00	23/05/2044
CFWC440822	T-Corp	Buronga Landfill	5.48% Fixed	\$ 12,000,000.00	\$ 11,489,107.57	22/08/2044
				TOTAL	\$ 25,001,775.13	

Overtime and Travelling

Month	Oct	Pay Periods	8 & 9					
27 September 2025 to 24 October 2025								
Overtime								
	Time and a Half Includes Time		Double Time		Double Time 1/2		Month Total	2025/26 Accumulative Total
Department	Hours	Amount	Hours	Amount	Hours	Amount		
Animal Services	7.50	386.01	12.75	\$ 851.51	1.25	\$ 110.99	\$ 1,348.51	\$ 5,444.37
Accountant							\$ -	\$ -
Assets							\$ -	\$ 213.92
Building Maintenance	1.75	125.73					\$ 125.73	\$ 484.97
BioSecurity Officer							\$ -	\$ -
Civil	7.50	395.29	4.50	\$ 337.73			\$ 733.02	\$ 2,846.22
Council Roads	274.00	14,415.50	137.00	\$ 9,447.79			\$ 23,863.29	\$ 92,304.20
Customer Service Office							\$ -	\$ -
Depot Store							\$ -	\$ -
Finance - Grants	3.00	263.80	2.00	\$ 234.49			\$ 498.29	\$ 498.29
GM's Office	4.50	370.65	0.25	\$ 27.46			\$ 398.11	\$ 1,719.76
Health & Planning							\$ -	\$ 136.17
Indoor Engineers							\$ -	\$ -
IT Support	0.50	38.88					\$ 38.88	\$ 1,468.32
Landfill Transfer Stations	27.50	1,376.24					\$ 1,376.24	\$ 2,036.96
Library	4.50	293.12	3.00	\$ 240.15			\$ 533.27	\$ 2,336.21
Parks & Gardens	8.00	399.92	9.00	\$ 599.86			\$ 999.78	\$ 5,224.57
Private Works							\$ -	\$ 7,132.68
RMS Roads	17.50	870.53	13.00	\$ 958.48			\$ 1,829.01	\$ 6,146.32
Subdivision Officer							\$ -	\$ 164.73
Tourism & Promotion	12.50	676.27	25.00	\$ 2,005.97			\$ 2,682.24	\$ 7,006.23
Water & Waste Water	81.50	4,712.09	103.50	\$ 8,357.85	1.00	\$ 95.66	\$ 13,165.60	\$ 49,387.61
Workshop	11.00	727.92	0.50	\$ 44.12			\$ 772.04	\$ 2,969.71
Workshop/Mechanics	0.50	25.34					\$ 25.34	\$ 177.37
Total	461.75	25,077.29	310.50	23,105.41	2.25	206.65	\$ 48,389.35	\$ 187,698.61
Travel Allowance								
Department	Month Kms	Month Amount						
Water & Waste Water	282.7	277.05						
Total	282.7	277.05						
Grand Total 8 & 9								
		\$ 48,666.40						

Water team overtime for the month of October is associated with:

- After hours operation and maintenance of water treatment plants
- A number of sewer junctions being blocked
- Night time subdivision work on filtered water at Buronga
- Assistance with connections for the new Wentworth Raw Water Main to the existing network.

Conclusion

- The report indicates to Council that its finances are in a favourable position.

Attachments

Nil

9.6 MONTHLY INVESTMENT REPORT - OCTOBER 2025

File Number: RPT/25/685

Responsible Officer: Simon Rule - Director Corporate Services
 Responsible Division: Corporate Services
 Reporting Officer: Ned Lamond - Financial Services Coordinator

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

As of 31 October 2025, Council had \$34 million invested in term deposits and \$3,166,932.45 in other cash investments. Council received \$129,557.24 from its investments for the month of October 2025.

In October 2025 Council investments averaged a rate of return of 3.60% and it currently has \$6,522,314.93 of internal restrictions and \$29,317,572.99 of external restrictions.

Recommendation

That Council receives and notes the monthly investment report for October 2025.

Detailed Report

Purpose

The purpose of this report is to update Council on the current status of its investments as required by the *Local Government Act 1993* (NSW) and the associated regulation.

Matters under consideration.

As of 31 October 2025, Council had \$37,166,932.45 invested with eight (7) financial institutions and one (1) Treasury Corporation. This is a decrease of \$3,899,487.21 from the previous month.

The investment of surplus funds remains in line with Council's Investment Policy. This ensures sufficient working capital is retained, and restrictions are supported by cash and investments that are easily converted into cash.

Interest Received from Cash Investments in October 2025

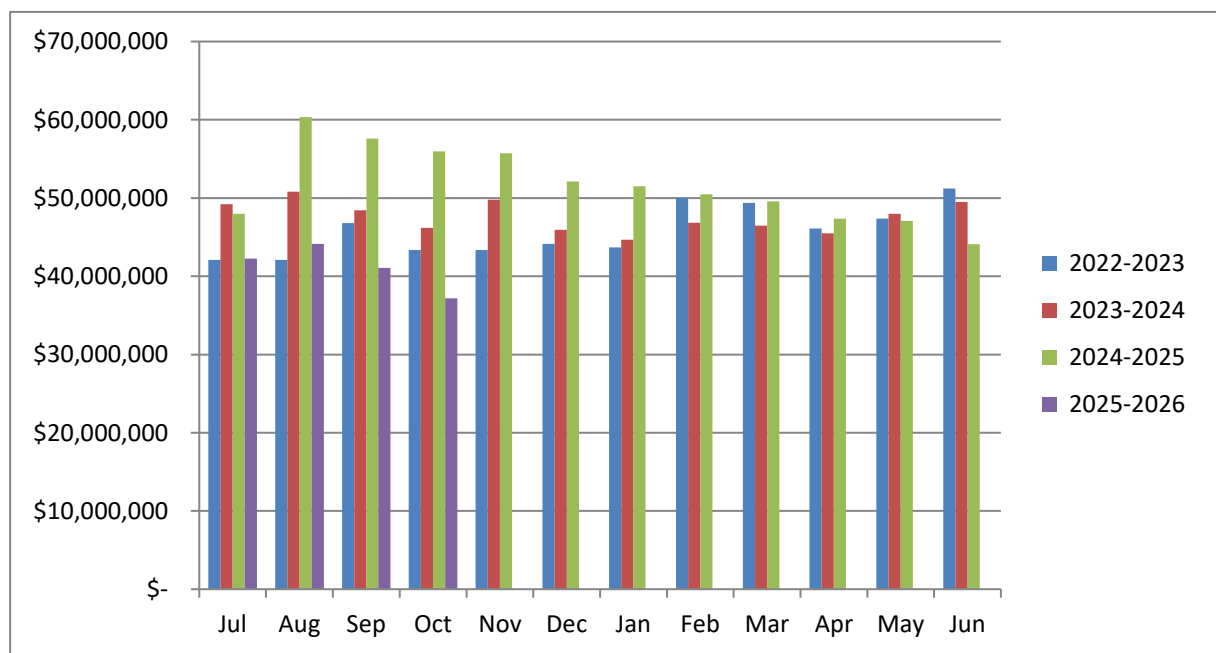
29 deposits matured or provided interest in September earning Council \$129,557.24 in interest. The budget for October was \$177,083.33. Year to date Council has received \$794,762.41 in interest based on cash accounting compared to the budget to September of \$708,333.32

Expired investments are now shown in the attached report along with a summary of accrued interest. The budget for the financial year was set at \$2,125,000.00

Restrictions

Internal Restrictions		
- Employee Entitlements	\$2,300,921.00	
- Future Development Reserve	\$576,217.20	
- Trust Account	\$1,145,176.73	
- Capital Projects	\$1,000,000.00	
- Plant Replacement Reserve	\$1,500,000.00	\$6,522,314.93
External Restrictions		
- Water Fund	\$11,832,378.55	
- Sewer Fund	\$6,776,850.97	
- T-Corp Loan Balance	\$2,259,944.00	
- Developer Contributions Reserve	\$1,085,000.00	
- Landfill Expansion Loan	\$1,960,412.75	
- Unexpended Grants	\$4,600,438.02	
- Crown Reserves Reserve	\$208,296.22	
- Prepayments Cemeteries	\$594,252.48	\$29,317,572.99
Day to Day Liquidity		\$1,327,044.53
Total Funds Available		\$37,166,932.45

Total Funds Invested



Summary – Unexpended Grants as at 31 October 2025

Grant	Amount	Expiry
OLG Flood Recovery Grants	\$578,329.49	30/06/2026
LRCIP Phase 4	\$158,866.39	30/06/2025
Crown Reserve Improvement Fund Astronomy Park	\$638,237.65	30/06/2026
Main Roads Block Grant	\$697,698.62	30/06/2026
Regional Emergency Road Repair Program	\$2,496,024.44	31/10/2027
Drought Resilience Funding	\$31,281.43	30/11/2025
Total	\$ 4,600,438.02	

Conclusion

The Director Corporate Services has certified that all investments have been made in accordance with the *Local Government Act 1993* (NSW), Local Government (General) Regulations 2021 and Council's Investment Policy. Council is investing its funds prudently to optimise returns and reduce exposure to risk in accordance with legislation and its own investment policy.

Attachments

1. Yield Hub Report - October 2025 [↓](#)



Wentworth Shire Council

Holdings Report

As At 31st of October, 2025

Important Disclaimer



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Suite 1801, Level 18, 1 Bligh St, Sydney, NSW, 2000

Portfolio Performance Dashboard as at 31/10/2025

 Portfolio Cost \$34,000,000	 Portfolio Value \$34,000,000	 Unrealised Gain/Loss \$0	 Weighted Avg. Term 47.3 days
 Weighted Avg. Yield 3.7509%	 October 2025 Interest \$129,557	 FY26 Interest \$795,415	 Accrued Interest \$336,349

Portfolio metrics current as of reporting date

Investment Distribution by Value

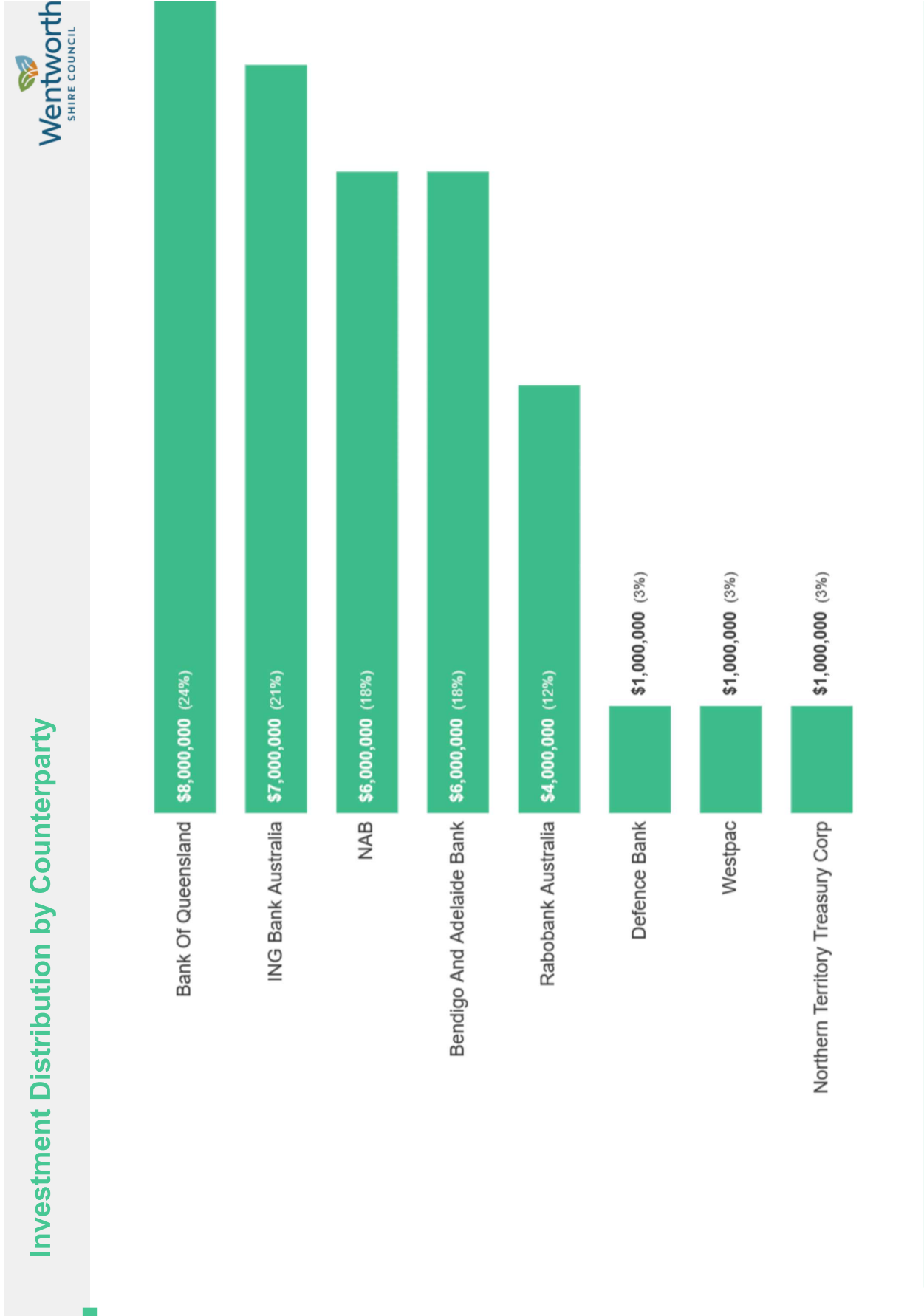


Investments as at 31/10/2025



This chart shows the distribution of investments by product type based on current portfolio value.

Values used: Term Deposits use Consideration value. NCDs use Consideration value. Bonds use Gross Value (market value including accrued interest at month end). Cash Accounts use Current Balance.



TERM DEPOSITS (34) | Total Consideration (excl. accrued): \$34,000,000

INVESTMENT	INSTITUTION	S&P EQUIV. RATING	CONSIDERATION	SETTLEMENT DATE	TERM (DAYS)	MATURITY DATE	YIELD	INTEREST FREQUENCY	INTEREST ACCRUED	TOTAL DEPOSIT INTEREST	NEXT PAYMENT DATE
CN# 097204 Wentworth Shire Council	Rabobank Australia	A-1 / A	\$1,000,000	30/10/2025	32	01/12/2025	3.5500%	At maturity	Monthly: \$194.52 Total: \$194.52	\$3,112.33	01/12/2025
CN# 097203 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	30/10/2025	32	01/12/2025	3.3500%	At maturity	Monthly: \$183.56 Total: \$183.56	\$2,936.99	01/12/2025
CN# 097202 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	30/10/2025	32	01/12/2025	3.5500%	At maturity	Monthly: \$194.52 Total: \$194.52	\$3,112.33	01/12/2025
CN# 097201 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	30/10/2025	32	01/12/2025	3.5600%	At maturity	Monthly: \$195.07 Total: \$195.07	\$3,121.1	01/12/2025
CN# 097200 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	30/10/2025	32	01/12/2025	3.5600%	At maturity	Monthly: \$195.07 Total: \$195.07	\$3,121.1	01/12/2025
CN# 097199 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	30/10/2025	32	01/12/2025	3.5600%	At maturity	Monthly: \$195.07 Total: \$195.07	\$3,121.1	01/12/2025
CN# 097198 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	30/10/2025	32	01/12/2025	3.5600%	At maturity	Monthly: \$195.07 Total: \$195.07	\$3,121.1	01/12/2025
CN# 097068 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	27/10/2025	31	27/11/2025	3.6000%	At maturity	Monthly: \$493.15 Total: \$493.15	\$3,057.53	27/11/2025
CN# 097067 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	27/10/2025	31	27/11/2025	3.6000%	At maturity	Monthly: \$493.15 Total: \$493.15	\$3,057.53	27/11/2025
CN# 097065 Wentworth Shire Council	Rabobank Australia	A-1 / A	\$1,000,000	27/10/2025	31	27/11/2025	3.4500%	At maturity	Monthly: \$472.6 Total: \$472.6	\$2,930.14	27/11/2025
CN# 097064 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	27/10/2025	31	27/11/2025	3.2700%	At maturity	Monthly: \$447.95 Total: \$447.95	\$2,777.26	27/11/2025
CN# 097063 Wentworth Shire Council	Rabobank Australia	A-1 / A	\$1,000,000	27/10/2025	31	27/11/2025	3.4500%	At maturity	Monthly: \$472.6 Total: \$472.6	\$2,930.14	27/11/2025
CN# 097061 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	27/10/2025	31	27/11/2025	3.6000%	At maturity	Monthly: \$493.15 Total: \$493.15	\$3,057.53	27/11/2025
CN# 096806 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	13/10/2025	31	13/11/2025	3.6000%	At maturity	Monthly: \$1,873.97 Total: \$1,873.97	\$3,057.53	13/11/2025
CN# 096805 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	13/10/2025	31	13/11/2025	3.5800%	At maturity	Monthly: \$1,863.56 Total: \$1,863.56	\$3,040.55	13/11/2025

Report generated on: 1

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Term Deposits (continued)

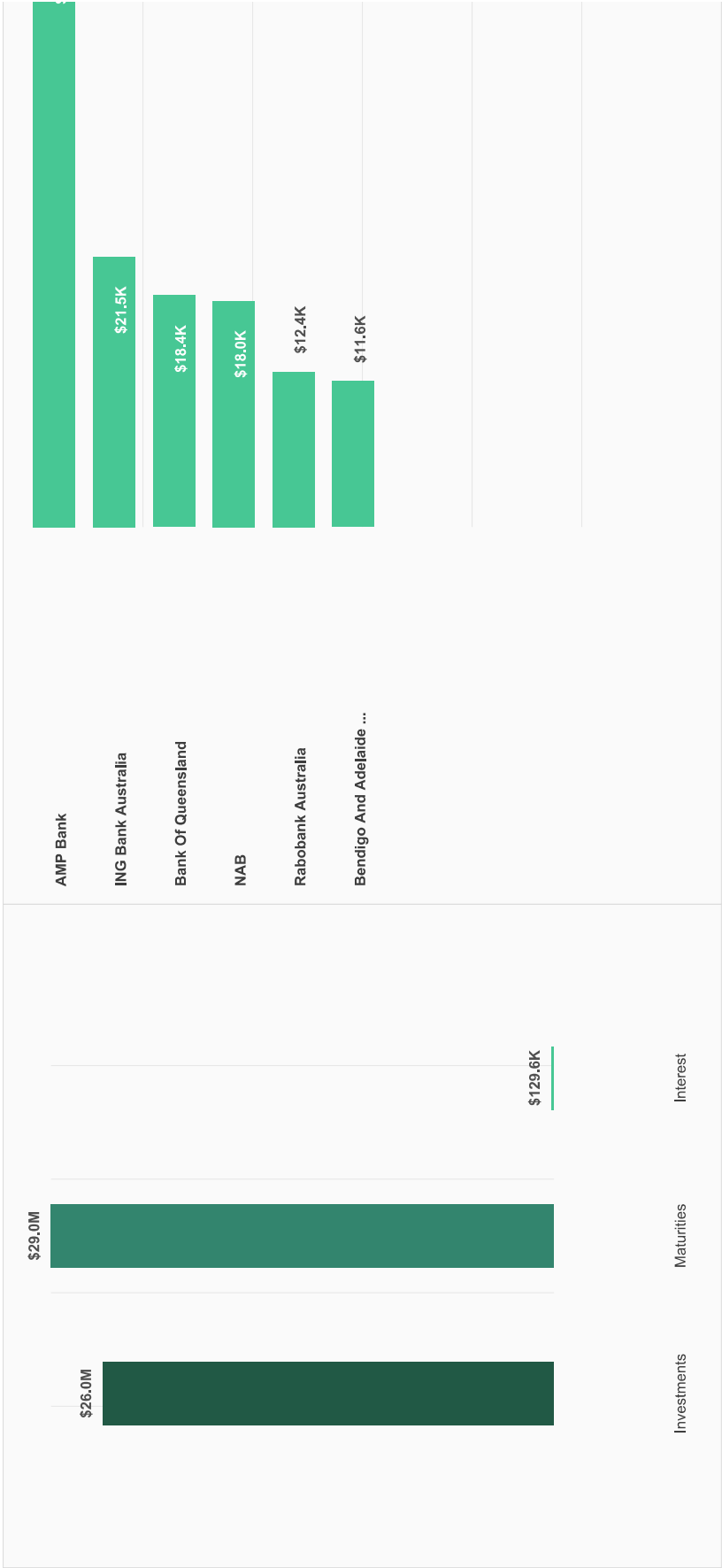
INVESTMENT	INSTITUTION	S&P EQUIV. RATING	CONSIDERATION	SETTLEMENT DATE	TERM (DAYS)	MATURITY DATE	YIELD	INTEREST FREQUENCY	INTEREST ACCRUED	TOTAL DEPOSIT INTEREST	NEXT PAYMENT DATE
CN# 096782 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	10/10/2025	31	10/11/2025	3.4000%	At maturity	Monthly: \$2,049.32 Total: \$2,049.32	\$2,887.67	10/11/2025
CN# 096757 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	09/10/2025	32	10/11/2025	3.6000%	At maturity	Monthly: \$2,268.49 Total: \$2,268.49	\$3,156.16	10/11/2025
CN# 096756 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	09/10/2025	32	10/11/2025	3.5000%	At maturity	Monthly: \$2,205.48 Total: \$2,205.48	\$3,068.49	10/11/2025
CN# 096725 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	08/10/2025	30	07/11/2025	3.5000%	At maturity	Monthly: \$2,301.37 Total: \$2,301.37	\$2,876.71	07/11/2025
CN# 096724 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	08/10/2025	30	07/11/2025	3.5000%	At maturity	Monthly: \$2,301.37 Total: \$2,301.37	\$2,876.71	07/11/2025
CN# 096692 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	07/10/2025	31	07/11/2025	3.6000%	At maturity	Monthly: \$2,465.75 Total: \$2,465.75	\$3,057.53	07/11/2025
CN# 096689 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	07/10/2025	31	07/11/2025	3.3600%	At maturity	Monthly: \$2,301.37 Total: \$2,301.37	\$2,853.7	07/11/2025
CN# 096688 Wentworth Shire Council	Rabobank Australia	A-1 / A	\$1,000,000	07/10/2025	31	07/11/2025	3.5500%	At maturity	Monthly: \$2,431.51 Total: \$2,431.51	\$3,015.07	07/11/2025
CN# 096687 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	07/10/2025	31	07/11/2025	3.3600%	At maturity	Monthly: \$2,301.37 Total: \$2,301.37	\$2,853.7	07/11/2025
CN# 096686 Wentworth Shire Council	NAB	A-1+ / AA-	\$1,000,000	07/10/2025	31	07/11/2025	3.3600%	At maturity	Monthly: \$2,301.37 Total: \$2,301.37	\$2,853.7	07/11/2025
CN# 096652 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	03/10/2025	31	03/11/2025	3.5000%	At maturity	Monthly: \$2,780.82 Total: \$2,780.82	\$2,972.6	03/11/2025
CN# 092043 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	27/03/2025	365	27/03/2026	4.4800%	At maturity	Monthly: \$3,804.93 Total: \$26,880	\$44,800	27/03/2026
CN# 081123 Wentworth Shire Council	Defence Bank	A-2 / BBB+	\$1,000,000	07/01/2025	330	03/12/2025	4.9500%	At maturity	Monthly: \$4,204.11 Total: \$40,413.7	\$44,753.42	03/12/2025
CN# 080628 Wentworth Shire Council	Westpac	A-1+ / AA-	\$1,000,000	27/11/2024	365	27/11/2025	5.0900%	At maturity	Monthly: \$4,323.01 Total: \$41,274.25	\$50,900	27/11/2025
CN# 080627 Wentworth Shire Council	Bendigo and Adelaide Bank.	A-2 / A-	\$1,000,000	20/11/2024	365	20/11/2025	5.0500%	At maturity	Monthly: \$4,289.04 Total: \$47,871.23	\$50,500	20/11/2025

Term Deposits (continued)

INVESTMENT	INSTITUTION	S&P EQUIV. RATING	CONSIDERATION	SETTLEMENT DATE	TERM (DAYS)	MATURITY DATE	YIELD	INTEREST FREQUENCY	INTEREST ACCRUED	TOTAL DEPOSIT INTEREST	NEXT PAYMENT DATE	COUNT
CN# 080427 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	21/11/2024	365	21/11/2025	5.1500%	At maturity	Monthly: \$4,373.97 Total: \$48,678.08	\$51,500	21/11/2025	1
CN# 069374 Wentworth Shire Council	ING Bank (Australia)	A-1 / A	\$1,000,000	04/01/2024	732	05/01/2026	5.1400%	Annually	Monthly: \$4,365.48 Total: \$42,105.75	\$103,081.64	05/01/2026	1
CN# 068928 Wentworth Shire Council	Bank of Queensland.	A-2 / A-	\$1,000,000	04/12/2023	1095	03/12/2026	5.2500%	Annually	Monthly: \$4,458.9 Total: \$47,753.42	\$157,500	04/12/2025	1
CN# 054172 Wentworth Shire Council	Northern Territory Treasury Corporation (Territory Bonds)	NR / AA-	\$1,000,000	16/09/2021	1916	15/12/2026	1.3500%	Quarterly	Monthly: \$1,146.58 Total: \$1,701.37	\$70,865.75	16/12/2025	1

TRANSACTION TOTALS

INTEREST PAYMENTS BY COUNTERPARTY



Transaction Summaries by Counterparty (01/10/2025 to 31/10/2025)

Investments	
Counterparty	Amount
Bank Of Queensland	\$7,000,000
NAB	\$6,000,000
ING Bank Australia	\$5,000,000
Rabobank Australia	\$4,000,000
Bendigo And Adelaide...	\$4,000,000
TOTAL	\$26,000,000

Maturities	
Counterparty	Amount
ING Bank Australia	\$7,000,000
Bank Of Queensland	\$6,000,000
NAB	\$6,000,000
Rabobank Australia	\$4,000,000
Bendigo And Adelaide...	\$4,000,000
AMP Bank	\$2,000,000
TOTAL	\$29,000,000

Interest Payments	
Counterparty	Amount
AMP Bank	\$47,689.04
ING Bank Australia	\$21,505.48
Bank Of Queensland	\$18,413.7
NAB	\$17,994.25
Rabobank Australia	\$12,352.05
Bendigo And Adelaide...	\$11,602.74
TOTAL	\$129,557.2

Transaction Summaries by Investment Type (01/10/2025 to 31/10/2025)

Investments		Maturities		Interest Payments	
Investment Type	Amount	Investment Type	Amount	Investment Type	Amount
Term Deposit	\$26,000,000.00	Term Deposit	\$29,000,000.00	Term Deposit	\$129,557.2
TOTAL	\$26,000,000.00	TOTAL	\$29,000,000.00	TOTAL	\$129,557.2

Portfolio Performance Summary As at 31/10/2025

Time Period	Term Deposits	Total Avg Yield	RBA Cash	1m BBSW	3m BBSW	AusBond Bank Bill	AusBond Annualised	vs RBA	vs 1m BBSW	vs 3m BBSW	vs AusBond
As At 31/10/2025	3.75%	3.75%	3.60%	3.54%	3.64%	10246.244	---	+0.15%	+0.21%	+0.11%	---
1m	3.81%	3.81%	3.60%	3.54%	3.58%	0.30%	3.49%	+0.21%	+0.27%	+0.23%	+0.32%
3m	4.18%	4.18%	3.85%	3.68%	3.68%	0.91%	3.62%	+0.33%	+0.50%	+0.50%	+0.56%
6m	4.80%	4.80%	4.10%	3.96%	3.87%	1.89%	3.74%	+0.70%	+0.84%	+0.93%	+1.05%
12m	5.03%	5.03%	4.35%	4.31%	4.42%	4.11%	4.11%	+0.68%	+0.72%	+0.61%	+0.92%

UNDERSTANDING YOUR PERFORMANCE DATA:

- Portfolio Weighted Average Yield: Your yield is calculated by examining each investment and weighting its contribution based on its size relative to your total portfolio. Larger investments have greater influence on the overall portfolio yield.
- Benchmark Comparisons: The "vs" columns show how your portfolio yield compares to standard market references, helping you understand whether your investment strategy is delivering returns above or below alternatives. Green values indicate outperformance.
- Time Periods: Rows labeled "1m", "3m", "6m", and "12m" represent historical lookback periods from your report date, allowing you to track how your portfolio and market yields have changed over time and evaluate long-term performance.

Note: Historical performance data is provided for informational purposes only and does not guarantee future results.

9.7 PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

File Number: RPT/25/675

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

The annual audit of Council's Financial Statements was carried out by Nexia Australia on behalf of the Audit Office of New South Wales. Brett Hanger, Director, Audit and Assurance Services from Nexia Australia and Manuel Moncada from the Audit Office will join the meeting via video conference to assist in the presentation about the 2024/2025 audit to Council and the public.

Public notice of the presentation was given by advertising in the Sunraysia Daily, with the audited Financial Statements and the Auditor's Report made available at the Wentworth Shire Office's and on Council's website as required under Section 418 of the *Local Government Act 1993 (NSW)* (the Act).

Recommendation

That Council notes the presentation of the Annual Financial Statements and the movements in Council's internal and external reserves as at 30 June 2025.

Detailed Report

Purpose

The purpose of this report is to inform Council that, in accordance with Section 418(1)(b) of the Act, public notice has been given that the audited Financial Statements of the Wentworth Shire Council for the period ending 30 June 2025 will be presented at the Ordinary Council meeting on 19 November 2025.

Background

A draft set of Annual Financial Statements was reported to Council at the Ordinary Council meeting held on 15 October 2025. Nexia Australia on behalf of the Audit Office of New South Wales have completed the audit and the Annual Financial Statements for 2024/2025 are now ready to be presented to Council and the public as required by Section 418(1)(a) of the Act.

In accordance with Section 420 of the Act, any persons may make a submission in writing to Council with respect to the Annual Financial Statements or Auditor's Report within seven days after the date on which the statements are presented to the public. All submissions received will be referred to the auditor for consideration.

Matters under consideration

The income statement details a comparison with the previous financial year. The statement excludes capital expenditure and includes non-cash items such as depreciation and does not differentiate between income received for restricted or non-restricted purposes e.g. specific purpose grants and contributions.

Revenue for the year increased by \$5.714 million compared to the previous financial year, driven by several key movements across major income streams. Rates and Annual Charges

rose by \$666,000, while User Charges and Fees increased by \$1,389,000, primarily due to higher waste disposal activity at the Buronga Landfill and continued delivery of works for Transport for NSW under the RMCC contract for the State Highways. Other Revenues grew by \$984,000, largely reflecting reimbursements received for Flood Recovery works undertaken during both the current and previous years. The most significant uplift was in Capital Grants and Contributions, which increased by \$4,670,000, largely due to a substantial rise in developer-contributed assets. Interest and Investment Income also rose by \$313,000, supported by favourable investment conditions. Offsetting these increases, Operating Grants decreased, reflecting the reduction in the prepayment of the Financial Assistance Grant from 85% in the prior year to 50% in the current year.

Overall operational expenditure for the year increased by \$6.11 million compared to the previous year. Wages rose by \$1.367 million, reflecting Award increases and a lower level of position vacancies. Borrowing costs also increased by \$762,000, driven by increased borrowings associated with the Civic Centre and Landfill projects. Depreciation increased by \$1,920 million, over the last 4 financial years through a combination of revaluations and asset additions, Council's net depreciable assets have increased by \$230m. In the same time Council's annual depreciation expenses have increased by \$3,538,848. While depreciation is a non-cash expense, it does directly affect Council's operating result.

Council also incurred a \$1,222 million loss on disposal assets. During the 2024/2025 financial year, Council undertook a number of asset disposals and adjustments. These transactions are primarily non-cash in nature but have an impact on the reported operating result. Key items include:

Murray Street Land

Council has held a parcel of land in Wentworth that had been aside for residential development. Over more than 10 years, multiple attempts were made to identify a purchaser, without success.

Following an Expression of Interest process in 2019, Council resolved to dispose of the land. The property was subsequently sold for nil consideration. The land was carried on Council's asset register at a value of \$268,000

Former Chambers and Library

In 2023 Council resolved to sell the former Council Chambers and Library to the neighbouring Murray House Aged Care Facility to enable the expansion of their operations.

The agreed sale price was \$525,000. The associated land and buildings were carried on Council's asset register at a combined value of \$1,194,062

Demolition of redundant community facilities

During the financial year Council demolished a toilet block and a tennis clubhouse in Dareton that were no longer required and deemed surplus to Council's requirements. The combined carrying value of these two buildings was \$109,420.

Intangible Asset Write Off

Council has been carrying an intangible asset to the value of \$184,000 on its balance sheet since 2017, representing the purchase of the old Willowbend Caravan Park business.

With the commencement of a new lease for the caravan park site, the previously recognised intangible asset no longer represents future economic benefits to Council. As a result, it is deemed appropriate to fully write off the value of the asset to zero.

Current assets decreased by \$4,569 million, primarily due to a reduction in cash as Council expended prepaid grant funding and timing differences in payments for other projects, which led to an increase in receivables of \$2,841 million. Additionally, \$2 million of cash was reclassified as non-current due to its longer maturity period.

Non-current assets decreased by \$30,773 million, primarily due to asset revaluations undertaken during the year.

Overall, current liabilities decreased by \$3,570 million. Within this, payables increased by \$2,585 million due to the scale of capital works undertaken during the year, while borrowings rose by \$613,000 reflecting the drawdown on the Landfill expansion loan.

Available Cash and Cash Equivalents

Total Cash and Investments decreased by \$5.395 million from June 2024 to June 2025. This reduction reflects the \$1.667 million decrease in the prepayment of the Financial Assistance Grant, as well as timing differences between the payment of grant-funded projects and Transport for NSW works and the subsequent acquittals and reimbursements, totaling approximately \$5 million.

This has resulted in Council’s unrestricted cash reserves decreasing from \$3.570 million to \$1.951 million. While this reduction is not ideal, it is considered a temporary situation, driven by the timing delays in receiving the grant acquittal payments and Transport for NSW reimbursements noted above.

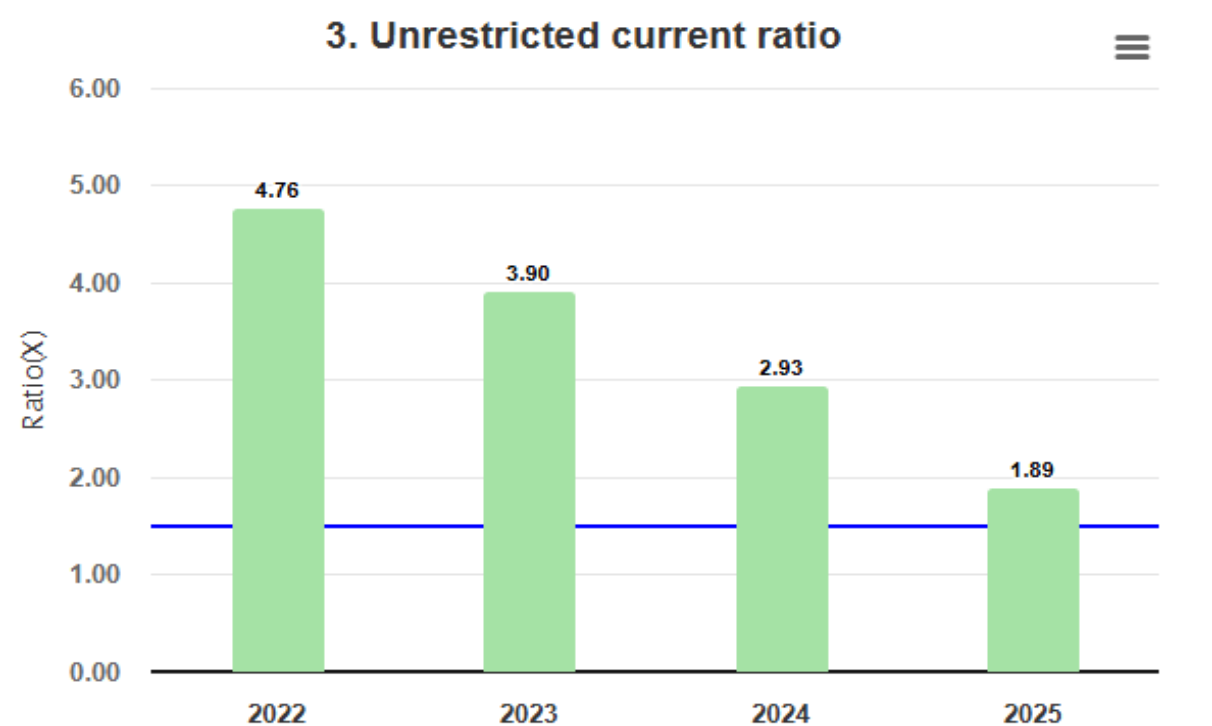
Financial Indicators

There are a number of key ratios included in the financial reports that provide an indication of liquidity and financial capacity of Council. The OLG is currently reviewing the financial indicators that were previously included in the Annual Financial Statements, which is why they have not been published this year. However, for the purposes of this report, the indicators have been reproduced to enable Council to track its performance for the year in comparison with prior periods.

Unrestricted Current Ratio

This ratio provides an assessment of the adequacy of working capital and the ability to satisfy obligations in the short term for the unrestricted activities of Council. The ratio measures current assets (less restricted assets) divided by current liabilities (less specific purpose liabilities).

The benchmark figure for this ratio is 1.50x. This ratio decreased during the 2024/2025 financial year to 1.89x. The reduction in the unrestricted current ratio has been driven by the decrease in unrestricted cash, as outlined above, along with an increase in net external restrictions. This decline is considered temporary and is expected to correct as the timing-related grant acquittals and reimbursements are received.

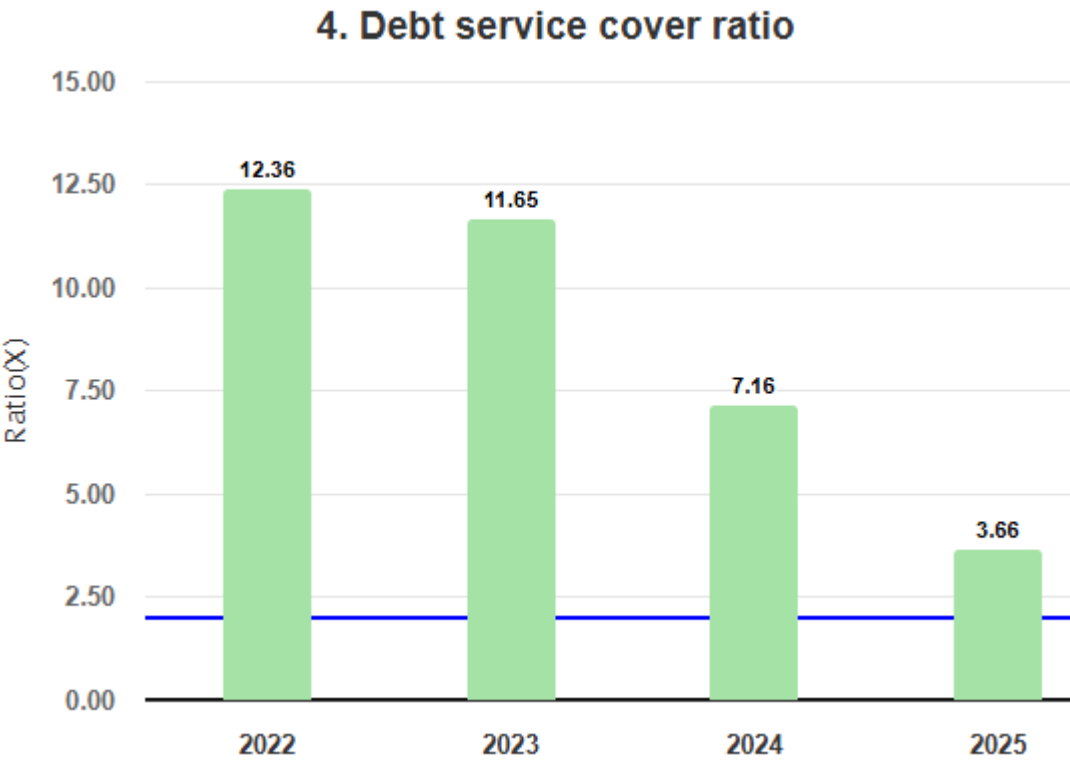


Benchmark: > 1.50

Debt Service Cover Ratio

The Debt Service Cover Ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The ratio is calculated by dividing the operating result before capital excluding interest and depreciation by total loan payments for the year (principal and interest).

The benchmark figure for this ratio is 2x. Council continues to have sufficient operating cash to service current debt levels.



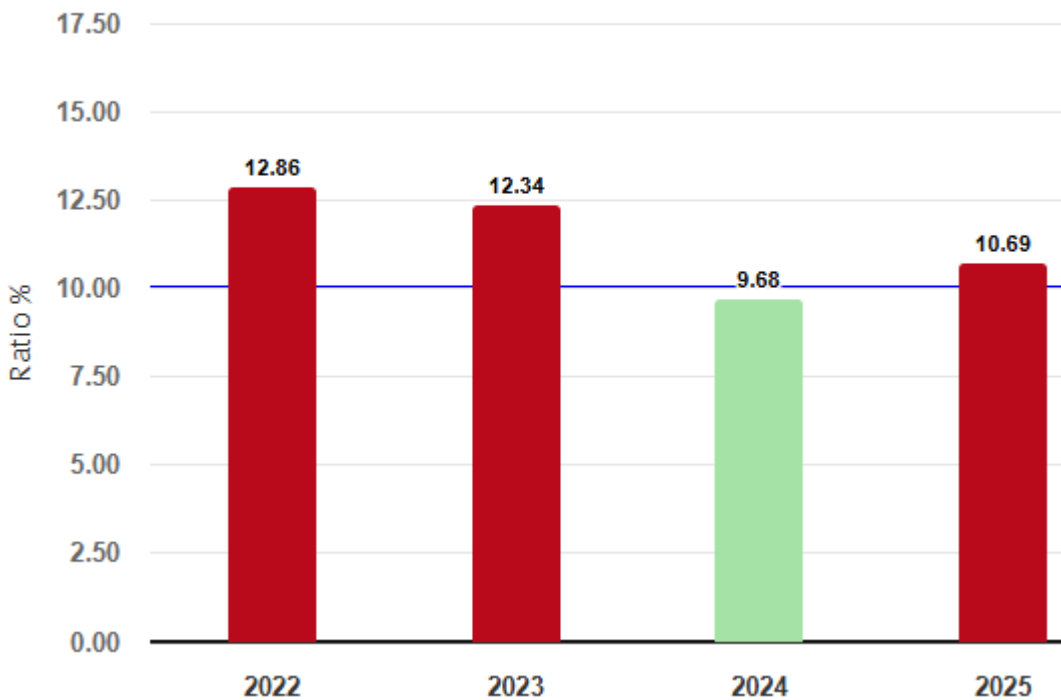
Benchmark: >2.00

Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Ratio

This ratio assesses the impact of uncollected rates and annual charges on Council’s liquidity and the adequacy of recovery efforts. The ratio is calculated by dividing rates, annual & extra charges outstanding by rates, annual & extra charges collectible.

The benchmark figure for this ratio is 10%. This ratio increased from the previous period and is now slightly above the benchmark level, primarily due to the annual increase in rates and annual charges, as well as the timing of rates payments. Council will continue to monitor this ratio closely to ensure it does not return to the higher levels experienced in previous years.

5. Rates and annual charges outstanding percentage

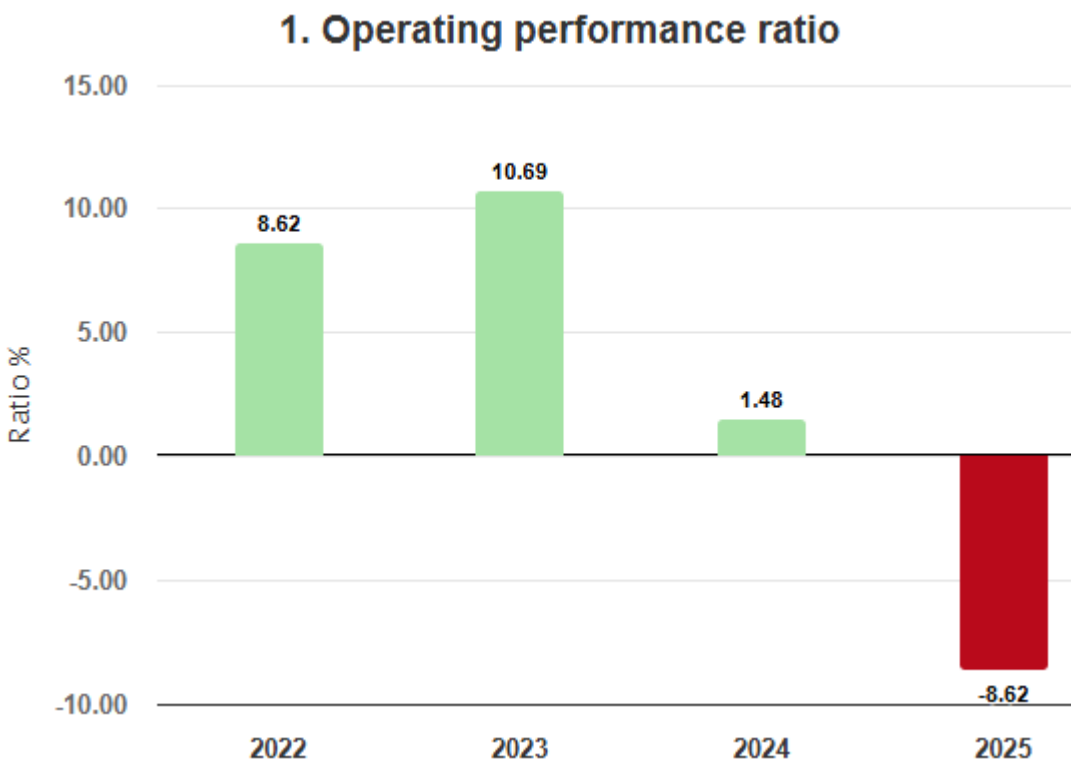


Benchmark: <10%

Operating Performance Ratio

This ratio measures Council’s ability to contain operating expenditure within operating revenue. This ratio is calculated by dividing total continuing operating revenue excluding capital grants and contributions minus operating expenditure by totaling continuing operating revenue excluding capital grants. The benchmark figure for this rate is 0%. Council’s result for 2024/2025 was -8.62%.

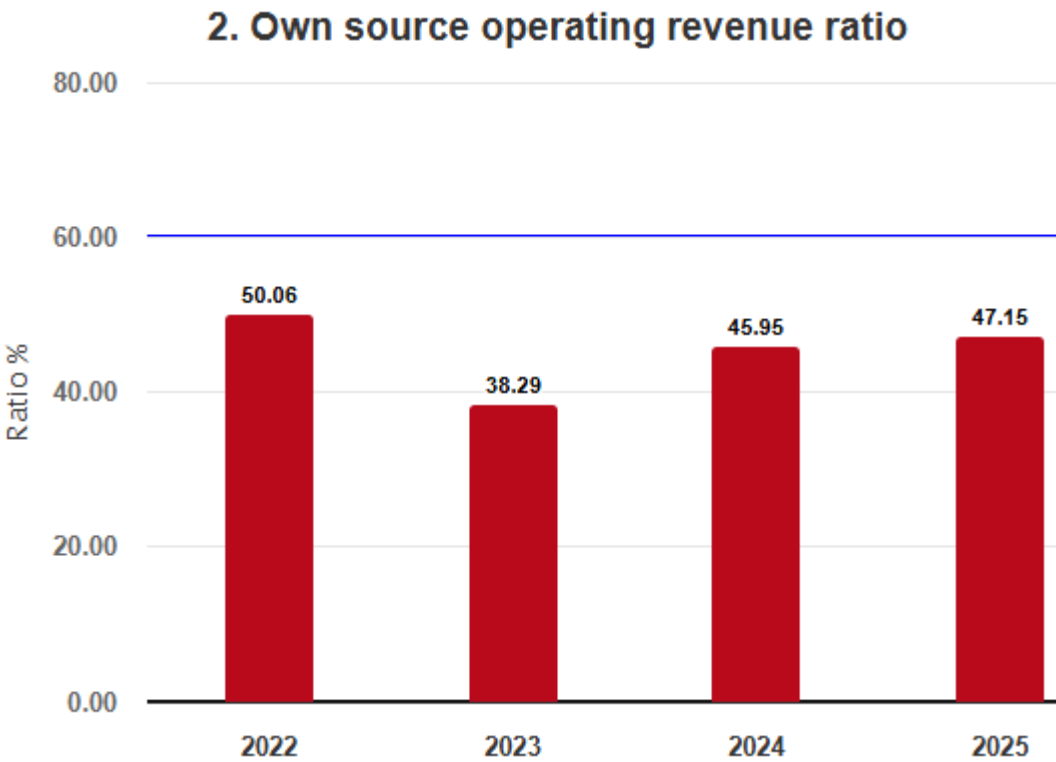
Council’s Operating Performance Ratio was influenced by several key factors during the year. The increase in capital grants and contributions—particularly from developer-contributed assets—combined with higher depreciation expenses and a significant loss on disposal of assets, contributed to the overall result. While the majority of these impacts were non-cash in nature, they nonetheless had a substantial effect on Council’s underlying operating performance.



Benchmark: 0%

Own Source Operating Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions. This ratio is calculated by dividing total contributing operating revenue less all grants by total continuing operating revenue. The benchmark figure for this ratio is 60%.

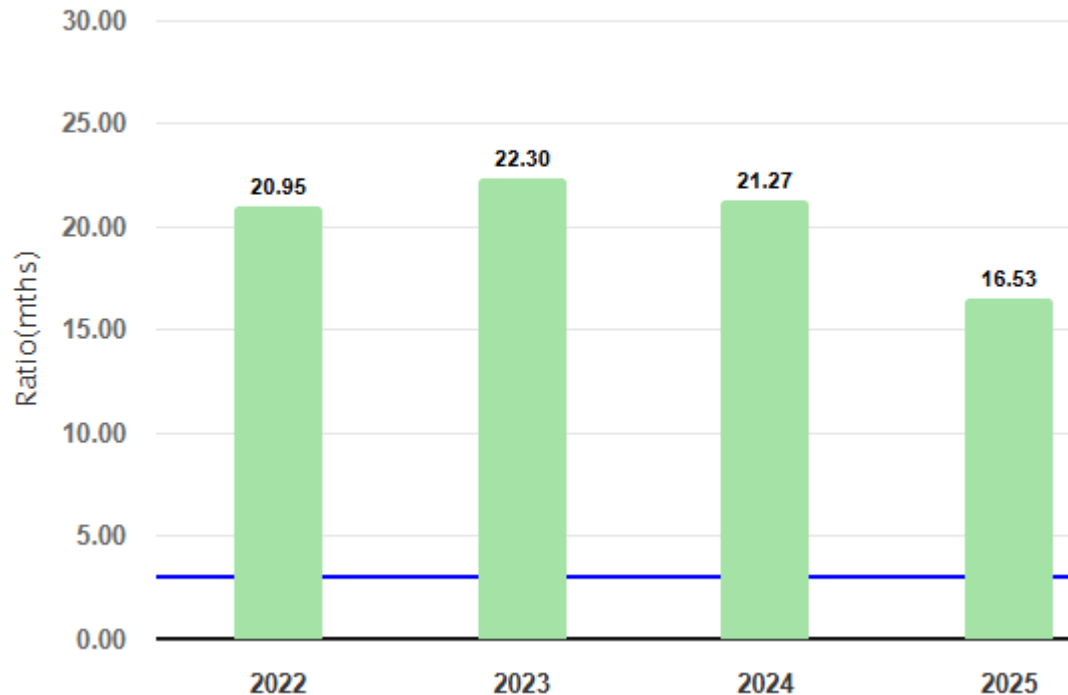


Benchmark: >60%

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. The ratio is calculated by dividing the current year's cash and cash equivalents plus deposits by payments from cash flow of operating and financing activities. The benchmark figure for this ratio is 3.0.

6. Cash expense cover ratio



Benchmark: >3.00

Reserves

The following table represents all transfers in and out of Council's reserves

Reserves Transfer Schedule 2024/2025				
Reserve	Opening Balance	Transfer to Reserve	Transfer from Reserve	Closing Balance
	\$'000	\$'000	\$'000	\$'000
Employee Leave Entitlements Reserve	2,301	148		2,449
Cemeteries Fees Received in Advance	569	18		587
Doubtful Debts	25		25	-
Developer Contribution Reserve	1,085	203		1,288
Plant Replacement Reserve	1,500		1,500	-
Future Development Reserve	576			576
Unexpended Grants Reserve	11,934		6,888	5,046
Trust Account	1,719		573	1,146
Capital & Major Project Reserve	1,000		1,000	-
Crown Land Reserve	226	2		228
Buronga Landfill Reserve	-	794		794
T-Corp Loan Balance	2,498	12,000	7,534	6,964
	\$ 23,433	\$ 13,165	\$ 17,520	\$ 19,078

Legal, strategic, financial or policy implications

By tabling this report Council has met its statutory obligation as required by the *Local Government Act 1993*, (NSW).

Conclusion

Council reported a gross surplus of \$17.266 million for the 2024/25 financial year, broadly consistent with the \$17.671 million surplus achieved in the previous year. However, once Capital Grants and Contributions are excluded, Council recorded an underlying operating deficit of \$4.547 million, compared with an underlying surplus of \$528,000 recorded in 2023/24. This outcome has been driven largely by a combination of one-off and non-recurring factors. While these items negatively affect the reported operating result, they are predominantly non-cash accounting adjustments and do not reflect a structural imbalance in Council's operating position.

For this reason, the current year's underlying deficit—while not ideal—does not indicate that Council is in an unsustainable financial position. Council continues to maintain adequate cash reserves, a sustainable debt profile, and sound asset management practices.

It should be noted, however, that if underlying operating deficits were to recur over multiple years, this would become a concern, as it may signal a growing misalignment between Council's revenue base and its recurrent service delivery costs.

Council has satisfied all of its statutory financial reporting obligations for the 2024/2025 Financial Year. The auditor will be available to answer questions on the day.

Attachments

1. Wentworth Shire Council - Financial Statements - 2024-25 [↓](#)

Wentworth Shire Council

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2025



Wentworth Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025



Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

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

61 Darling Street
Wentworth NSW 2648

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.wentworth.nsw.gov.au.

Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management

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

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 issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 15 October 2025.



Daniel Linklater

Mayor

15 October 2025



Peter Crisp

Councillor

15 October 2025



Ken Ross

General Manager

15 October 2025



Simon Rule

Responsible Accounting Officer

15 October 2025

Wentworth Shire Council | Income Statement | for the year ended 30 June 2025

Wentworth Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Income from continuing operations				
10,938	Rates and annual charges	B2-1	11,076	10,410
8,145	User charges and fees	B2-2	11,498	10,109
1,329	Other revenues	B2-3	1,863	879
11,969	Grants and contributions provided for operating purposes	B2-4	8,586	10,816
12,293	Grants and contributions provided for capital purposes	B2-4	21,813	17,143
2,220	Interest and investment income	B2-5	2,631	2,318
53	Other income	B2-6	53	75
100	Net gain from the disposal of assets	B4-1	—	56
47,047	Total income from continuing operations		57,520	51,806
Expenses from continuing operations				
11,277	Employee benefits and on-costs	B3-1	11,433	10,066
10,209	Materials and services	B3-2	13,296	12,665
1,401	Borrowing costs	B3-3	1,340	578
964	Other expenses	B3-5	712	681
—	Net loss from the disposal of assets	B4-1	1,223	—
—	Net share of interests in joint ventures and associates using the equity method	D2	246	62
23,851	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		28,250	24,052
23,196	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		29,270	27,754
9,308	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,004	10,083
13,888	Operating result from continuing operations		17,266	17,671
13,888	Net operating result for the year attributable to Council		17,266	17,671
1,595	Net operating result for the year before grants and contributions provided for capital purposes		(4,547)	528

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

Wentworth Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2025

Wentworth Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Net operating result for the year – from Income Statement		17,266	17,671
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	(55,052)	29,072
Impairment (loss) reversal relating to infrastructure, property, plant and equipment	C1-6	485	1,055
Total items which will not be reclassified subsequent to operating result		(54,567)	30,127
Total other comprehensive income for the year		(54,567)	30,127
Total comprehensive income for the year attributable to Council		(37,301)	47,798

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

Wentworth Shire Council | Statement of Financial Position | as at 30 June 2025

Wentworth Shire Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	24,087	10,482
Investments	C1-2	18,000	39,000
Receivables	C1-4	11,161	8,320
Inventories	C1-5	225	306
Other	C1-8	342	276
Total current assets		53,815	58,384
Non-current assets			
Investments	C1-2	2,000	—
Infrastructure, property, plant and equipment (IPPE)	C1-6	587,909	615,683
Intangible assets	C1-7	—	184
Investments accounted for using the equity method	D2-1	559	805
Total non-current assets		590,468	616,672
Total assets		644,283	675,056
LIABILITIES			
Current liabilities			
Payables	C3-1	8,024	5,439
Contract liabilities	C3-2	5,633	12,503
Borrowings	C3-3	1,769	1,156
Employee benefit provisions	C3-4	2,168	2,066
Total current liabilities		17,594	21,164
Non-current liabilities			
Borrowings	C3-3	23,747	13,828
Employee benefit provisions	C3-4	281	235
Provisions	C3-5	3,096	2,963
Total non-current liabilities		27,124	17,026
Total liabilities		44,718	38,190
Net assets		599,565	636,866
EQUITY			
Accumulated surplus	C4-1	151,092	133,826
IPPE revaluation surplus	C4-1	448,473	503,040
Council equity interest		599,565	636,866
Total equity		599,565	636,866

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

Wentworth Shire Council | Statement of Changes in Equity | for the year ended 30 June 2025

Wentworth Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		133,826	503,040	636,866	116,155	472,913	589,068
Net operating result for the year		17,266	–	17,266	17,671	–	17,671
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	(55,052)	(55,052)	–	29,072	29,072
– Impairment (loss) reversal relating to IPP&E	C1-6	–	485	485	–	1,055	1,055
Other comprehensive income		–	(54,567)	(54,567)	–	30,127	30,127
Total comprehensive income		17,266	(54,567)	(37,301)	17,671	30,127	47,798
Closing balance at 30 June		151,092	448,473	599,565	133,826	503,040	636,866

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

Wentworth Shire Council | Statement of Cash Flows | for the year ended 30 June 2025

Wentworth Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
10,858	Rates and annual charges		10,878	10,714
8,238	User charges and fees		11,214	9,102
2,213	Interest received		3,001	2,130
25,313	Grants and contributions		14,356	25,212
1,223	Other		4,677	4,507
<i>Payments:</i>				
(11,846)	Payments to employees		(11,323)	(10,115)
(4,365)	Payments for materials and services		(17,383)	(15,119)
(1,383)	Borrowing costs		(989)	(351)
(4,283)	Other		(846)	(1,347)
25,968	Net cash flows from operating activities	G1-1	13,585	24,733
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investments		80,000	40,000
700	Proceeds from sale of IPPE		910	412
<i>Payments:</i>				
–	Purchase of investments		(61,000)	(35,000)
(38,505)	Payments for IPPE		(30,422)	(33,891)
(37,805)	Net cash flows from investing activities		(10,512)	(28,479)
Cash flows from financing activities				
<i>Receipts:</i>				
12,000	Proceeds from borrowings		12,000	8,000
<i>Payments:</i>				
(1,479)	Repayment of borrowings		(1,468)	(983)
10,521	Net cash flows from financing activities		10,532	7,017
(1,316)	Net change in cash and cash equivalents		13,605	3,271
–	Cash and cash equivalents at beginning of year		10,482	7,211
(1,316)	Cash and cash equivalents at end of year	C1-1	24,087	10,482
–	plus: Investments on hand at end of year	C1-2	20,000	39,000
(1,316)	Total cash, cash equivalents and investments		44,087	49,482

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

Wentworth Shire Council

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Wentworth Shire 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 15 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend 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 2021* (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 and investment property.

Significant accounting estimates and judgements

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

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

Natural Disaster - Flooding

Wentworth Shire Council was declared a natural disaster area in November 2022 as a result of extensive flooding through the Murray and Darling River systems. The overall impact on Council assets has been comparatively minor, however, the event did result in a significant disruption to Council operations with most projects put on hold as either a direct impact of the flood waters or because Council staff were reassigned to flood preparation, clean-up and recovery efforts.

The potential impact of the natural disaster on financial reporting for the year end 30 June 2025 was assessed through an analysis of the following:

- Impairment of assets
- Preparation and Rehabilitation Costs
- Natural Disaster Funding
- Insurance recoveries
- Decommissioning obligations

Current estimates of the expected cost to Council as a result of the flood is still being assessed however, as at 30 June 2025 Council has spent approximately \$4,300,000 over the last 3 years on flood preparation, recovery and restoration.

The impairment of Council assets included in these accounts is \$737,423 with the cost to restore these assets to their pre-flood condition to occur over the 2025-2026 financial years.

There have been no insurance recoveries received in relation to flood impacted assets and there have been no assets that have been decommissioned or disposed off.

Council is not aware of any other balance day events which would result in additional disclosures or adjustments to the 30 June 2025 financial results.

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

A1-1 Basis of preparation (continued)

- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4

- (ii) Tip Remediation Provisions

Council has used significant judgement in determining future Tip Remediation Provisions - refer Note C3-5

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 service
- Sewerage service

The Trust Fund

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

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

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

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.

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.

Volunteer services

Council does not rely on volunteer services. Council has not recognised any volunteer services in the income statement as the value is immaterial, cannot be reliably measured and the services would not be purchased if not donated.

New accounting standards and interpretations issued but not yet effective

Standards issued not yet effective at 30 June 2025

The followings standards have been issued but are not yet effective at 30 June 2025 and are relevant to Council.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 18 Presentation and Disclosure in Financial Statements

A1-1 Basis of preparation (continued)

This standard replaces AASB 101 *Presentation of Financial Statements* and sets out the requirements for the structure of the financial statements, including the application of fundamental concepts such as materiality.

AASB 18 introduces subtotals into the Statement of Profit or Loss as well as restructuring the statement into operating, investing and financing elements.

Management performance measures are also required to be disclosed.

The presentation of Councils primary statements will be changed along with some additional disclosures, however there will be no effect on Councils reported position or performance.

This standard has an effective date for the 30 June 2029 reporting period.

AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9]

This standard amends AASB 7 and AASB 9 in response to feedback from the 2022 Post-implementation Review of the classification and measurement requirements in AASB 9 and related requirements in AASB 7 and the subsequent 2023 Exposure Draft.

This Standard amends requirements related to:

- (a) settling financial liabilities using an electronic payment system; and
- (b) assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features.

This Standard also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.

Likely impact of this standard is:

- **potentially earlier derecognition of liabilities settled by electronic means which meet the updated criteria in AASB 9.**
- **reclassification of financial assets with ESG features based on the revised guidance in relation to whether amortised costs can be used - not likely to be significant for Councils.**
- **additional disclosures for equity instruments classified as fair value through other comprehensive income - these instruments are rare for Councils.**

This standard has an effective date for the 30 June 2027 reporting period.

AASB 2024-3 Amendments to Australian Accounting Standards - Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

This standard amends:

- a. AASB 1 to improve consistency between paragraphs B5-B6 of AASB 1 and the requirements for hedge accounting in AASB 9 and to improve the understandability of AASB 1;
- b. AASB 7 to
 - i. replace a cross-reference in paragraph B38 of AASB 7 to a deleted AASB 7 paragraph with a reference to AASB 13 *Fair Value Measurement*; and
 - ii. improve consistency in the language used in AASB 7 with the language used in AASB 13;
- c. AASB 9 to:
 - i. clarify how a lessee accounts for the derecognition of a lease liability when it is extinguished; and
 - ii. address an inconsistency between paragraph 5.1.3 of AASB 9 and the requirements in AASB 15 *Revenue from Contracts with Customers* in relation to the term 'transaction price';
- d. AASB 10 to amend paragraph B74 in relation to determining de facto agents of an entity; and
- e. AASB 107 to replace the term 'cost method' with 'at cost' as the term is no longer defined in the Australian Accounting Standards.

Council does not expect any significant impact on adoption of this standard.

This standard has an effective date for the 30 June 2027 reporting period.

AASB2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture. AASB2015-10 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128. AASB2017-5 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

A1-1 Basis of preparation (continued)

The amendments address an acknowledged inconsistency between the requirements in AASB 10, and those in AAS128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

AASB2015-10 has delayed the effective date of this standard.
 AASB 2017-5 defers the effective date of AASB 2014-10 to 1 January 2022.
 AASB 2021-7 defers the effective date of AASB 2014-10 to 1 January 2025.
 AASB 2024-4 defers the effective date of AASB 2014-10 to 1 January 2028.

This standard will only impact on councils with associates or joint ventures where there has been a sale or contribution of assets between the entity and its investor.

This standard has an effective date for the 30 June 2029 reporting period.

The following pronouncements are issued but not yet effective and are not expected to have relevance to Council but have been included for completeness:

AASB 17 Insurance Contracts and associated amendments

Changes accounting for insurance contracts

This standard has an effective date for the 30 June 2027 reporting period.

AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability.

Requires consistency in determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.

This standard has an effective date for the 30 June 2026 reporting period.

AASB 2025-1 Amendments to Australian Accounting Standards - Contracts Referencing Nature-dependent Electricity

Standard amends AASB 7 and AASB 9 to clarify the application of the 'own-use' criteria to nature-dependent electricity contracts, permit hedge accounting in certain conditions and adds new disclosure requirements

This standard has an effective date for the 30 June 2027 reporting period.

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 2025.

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

- **AASB 2021-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current**
- **AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date**
- **AASB 2020-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants**

Unlikely to have significant impact for Councils, however if Councils have external borrowings:

- the presentation of these loans as current or non-current should be confirmed and
- if there are any covenants in a loan agreement which are tested after the reporting period then these should be disclosed.

AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback.

Unlikely to have significant impact for Councils, however if Councils undertake a sale and leaseback which satisfies the sale requirements under AASB 15 (i.e. genuine sale) then this amendment requires a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.

A1-1 Basis of preparation (continued)

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

Council has reviewed their fair value methodology utilising the guidance included in AASB 2022-10 and has determined that the amendments to the Standard will have no impact on Council's reported financial position.

B Financial Performance**B1 Functions or activities****B1-1 Functions or activities – income, expenses and assets**

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Functions or activities										
1. Wentworth Shire is a vibrant, growing and thriving region	1,089	659	1,672	2,798	(583)	(2,139)	970	541	5,464	8,441
2. Wentworth Shire is a great place to live	2,441	3,286	5,512	3,735	(3,071)	(449)	1,644	2,918	34,157	20,570
3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment	37,195	30,258	24,369	20,336	12,826	9,922	18,505	14,841	532,308	583,562
4. Wentworth Shire is supported by strong and ethical civil leadership with all activities conducted in an open, transparent and inclusive manner	16,795	17,603	8,701	7,266	8,094	10,337	9,280	9,659	72,354	62,483
Total functions and activities	57,520	51,806	40,254	34,135	17,266	17,671	30,399	27,959	644,283	675,056

B1-2 Components of functions or activities

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

1. Wentworth Shire is a vibrant, growing and thriving Region.

- 1.1 Promote the Shire as an ideal location for investment and the establishment of innovative, sustainable and diversified industries.
- 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination.
- 1.3 High quality connectivity across the region.
- 1.4 Encourage lifelong learning opportunities.
- 1.5 Encourage and support initiatives that improve local employment opportunities.

2. Wentworth Shire is a great place to live.

- 2.1 Continue to create opportunities for inclusion where all people feel welcome and participate in community life.
- 2.2 Work together to solve a range of social and health issues that impact community wellbeing and vulnerable people.
- 2.3 To have a safe community
- 2.4 A well informed, supported and engaged community.
- 2.5 To have a strong sense of place.

3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment.

- 3.1 Ensure our planning decisions and controls enable the community to benefit from development.
- 3.2 Ensure that community assets and public infrastructure are well maintained.
- 3.3 Minimise the impact on the natural environment.
- 3.4 Use and manage our resources wisely.
- 3.5 Infrastructure meets the needs of our growing Shire.

4. Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.

- 4.1 Consistently engage and consult the whole community to ensure that feedback is captured and considered as part of decision-making and advocating processes.
- 4.2 A strong, responsible and representative government.
- 4.3 An effective and efficient organisation.
- 4.4 Provide strong leadership and work in partnership to strategically plan for the future.
- 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency.

B2 Sources of income

B2-1 Rates and annual charges

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	2,743	2,533
Farmland	2,115	2,010
Business	1,529	1,513
Less: pensioner rebates (mandatory)	(41)	(42)
Less: pensioner rebates (Council policy)	(34)	(33)
Rates levied to ratepayers	6,312	5,981
Pensioner rate subsidies received	41	42
Total ordinary rates	6,353	6,023
Special rates		
Tourism	44	43
Rates levied to ratepayers	44	43
Total special rates	44	43
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	994	927
Water supply services	1,632	1,510
Sewerage services	2,098	1,951
Less: pensioner rebates (mandatory)	(54)	(54)
Less: pensioner rebates (Council policy)	(45)	(44)
Annual charges levied	4,625	4,290
Pensioner annual charges subsidies received:		
– Water	18	18
– Sewerage	16	16
– Domestic waste management	20	20
Total annual charges	4,679	4,344
Total rates and annual charges	11,076	10,410

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

Material accounting policy information

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

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

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

B2-2 User charges and fees

	Timing	2025 \$ '000	2024 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,751	1,606
Total specific user charges		1,751	1,606
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	8	18
Planning and building regulation	2	375	357
Private works – section 67	2	31	41
Regulatory/ statutory fees	2	127	125
Section 10.7 certificates (EP&A Act)	2	69	61
Section 603 certificates	2	30	32
Tapping fees	2	81	65
Total fees and charges – statutory/regulatory		721	699
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	27	23
Cemeteries	1	112	126
Refuse and effluent disposal	2	11	3
RMS charges (state roads not controlled by Council)	2	3,329	2,756
Waste disposal tipping fees	2	5,523	4,868
Animal control	2	13	16
Other – road opening permits	2	11	12
Total fees and charges – other		9,026	7,804
Total other user charges and fees		9,747	8,503
Total user charges and fees		11,498	10,109
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		112	126
User charges and fees recognised at a point in time (2)		11,386	9,983
Total user charges and fees		11,498	10,109

Material accounting policy information

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

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

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenues

	Timing	2025 \$ '000	2024 \$ '000
Legal fees recovery – rates and charges (extra charges)	2	–	6
Commissions and agency fees	2	21	19
Diesel rebate	2	196	227
Insurance claims recoveries	2	26	244
Sales – general	2	3	6
Other - Disaster Recovery	2	1,129	–
Facilities revenue	2	193	178
Insurance rebates	2	43	68
Rural fire service reimbursements	2	47	–
Sales – miscellaneous	2	48	18
Other – meter readings	2	10	10
Other	2	147	103
Total other revenue		1,863	879
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		1,863	879
Total other revenue		1,863	879

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

	Timing	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	851	244	–	–
Financial assistance – local roads component	2	356	103	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,892	4,677	–	–
Financial assistance – local roads component	2	1,209	1,951	–	–
Amount recognised as income during current year		5,308	6,975	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	–	112	89
Bushfire and emergency services	2	209	204	–	–
Child care	2	–	–	–	117
Community services	2	187	3	–	–
Economic development	2	–	216	3,779	2,681
Employment and training programs	2	9	3	–	–
Floodplain management	2	64	–	–	–
Environmental programs	2	–	–	–	1,036
Library – per capita	2	63	61	–	–
Library	2	–	–	–	246
NSW rural fire services	2	–	–	–	96
Library – special projects	2	–	–	22	24
Public halls	2	–	–	9	–
Noxious weeds	2	42	–	–	–
Recreation and culture	2	–	–	940	1,839
Street lighting	2	46	45	–	–
Transport (roads to recovery)	2	142	1,314	–	–
Transport (other roads and bridges funding)	2	62	–	8,280	6,291
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	2	1,484	1,454	204	202
Tourism	2	970	541	–	–
Total special purpose grants and non-developer contributions – cash		3,278	3,841	13,346	12,621
Non-cash contributions					
Bushfire services	2	–	–	464	396
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	7,096	3,473
Recreation and culture	2	–	–	–	417
Total other contributions – non-cash		–	–	7,560	4,286
Total special purpose grants and non-developer contributions (tied)		3,278	3,841	20,906	16,907
Total grants and non-developer contributions		8,586	10,816	20,906	16,907
Comprising:					
– Commonwealth funding		5,450	8,292	6,072	4,421
– State funding		3,136	1,963	7,602	8,425
– Other funding		–	561	7,232	4,061

continued on next page

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B2-4 Grants and contributions (continued)

			8,586	10,816	20,906	16,907
Developer contributions						
	Notes	Timing	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – Development Contributions Plan		2	–	–	39	51
S 64 – water supply contributions		2	–	–	257	16
S 64 – sewerage service contributions		2	–	–	501	159
Service Plan # 2		2	–	–	110	10
Total developer contributions – cash			–	–	907	236
Total developer contributions			–	–	907	236
Total contributions			–	–	907	236
Total grants and contributions			8,586	10,816	21,813	17,143
Timing of revenue recognition						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			8,586	10,816	21,813	17,143
Total grants and contributions			8,586	10,816	21,813	17,143

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	319	3,740	11,934	9,465
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	14	—	—	—
Add: capital grants received and transferred to contract liabilities	—	—	77	7,840
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	—	(3,421)	—	—
Less: Funds received in prior year but revenue recognised and funds spent in current year	—	—	(6,965)	(5,371)
Unspent funds at 30 June	333	319	5,046	11,934

Unexpended Capital Grants Include:

- Local Roads and Community Infrastructure Grant Projects
- Resources for Regions Round 9 Projects
- OLG Flood Recovery Grant
- Regional & Local Roads Emergency Repair Program.

Contributions

Unspent funds at 1 July	1,085	982	—	—
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	203	103	—	—
Unspent contributions at 30 June	1,288	1,085	—	—

Unexpended Contributions include Contributions received from developers in relation to:

- Development Contribution Plan; and
- Servicing Plan # 2.

Material accounting policy information**Grants and contributions - enforceable agreement with sufficiently specific performance obligations**

Grants 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 satisfied.

The performance obligations vary according to the agreement but include:

- Refund in cash or kind is required when the agreed specific performance has not occurred;
- The customer, or another party acting on its behalf, has a right to enforce specific performance or claim damages;
- The customer has the right to take a financial interest in assets purchased or constructed by the entity with resources provided under the agreement;
- The parties to the agreement are required to agree on alternative uses of the resources provided under the agreement; and
- An administrative process exists to enforce agreements between sovereign States or between a State and another party.

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.

B2-4 Grants and contributions (continued)

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), where as over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

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

Capital grants

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

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

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

Developer Contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	123	116
– Cash and investments	2,508	2,202
Total interest and investment income (losses)	2,631	2,318
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	123	116
General Council cash and investments	1,553	1,467
Restricted investments/funds – external:		
Developer contributions		
– Section 7.11	55	41
Water fund operations	571	457
Sewerage fund operations	329	237
Total interest and investment income	2,631	2,318

Material accounting policy information

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

B2-6 Other income

	Notes	2025 \$ '000	2024 \$ '000
Reversal of impairment losses on receivables			
Other		–	23
Total reversal of impairment losses on receivables	C1-4	–	23
Rental income			
Lease income		52	52
Total rental income	C2-2	53	52
Total other income		53	75

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	9,963	8,931
Employee termination costs (where material – other than vested leave paid)	–	68
Employee leave entitlements (ELE)	1,468	1,354
Superannuation – defined contribution plans	1,177	1,025
Superannuation – defined benefit plans	31	48
Workers' compensation insurance	580	509
Fringe benefit tax (FBT)	15	15
Training costs	102	99
Uniforms	60	83
Recruitment	37	44
Total employee costs	13,433	12,176
Less: capitalised costs	(2,000)	(2,110)
Total employee costs expensed	11,433	10,066

Material accounting policy information

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

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.

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 E3-1 for more information.

B3-2 Materials and services

	Notes	2025 \$ '000	2024 \$ '000
Raw materials and consumables		3,688	3,485
Contractor costs		5,531	5,277
Audit Fees	F2-1	64	65
Councillor and Mayoral fees and associated expenses	F1-2	300	234
Advertising		29	24
Bank charges		44	43
Cleaning		114	138
Election expenses		86	–
Electricity and heating		822	793
Fire control expenses		28	31
Insurance		712	725
Office expenses (including computer expenses)		448	457
Postage		32	31
Printing and stationery		65	45
Street lighting		129	172
Subscriptions and publications		143	102
Telephone and communications		67	72
Tourism expenses (excluding employee costs)		455	565
Valuation fees		42	39
Travel expenses		30	16
Training costs (other than salaries and wages)		149	165
Other expenses		75	17
Legal expenses:			
– Legal expenses: debt recovery		7	32
– Legal expenses: other		236	137
Total materials and services		13,296	12,665
Total materials and services		13,296	12,665

Material accounting policy information

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

B3-3 Borrowing costs

	Notes	2025 \$ '000	2024 \$ '000
(i) Interest bearing liability costs			
Interest on loans		1,207	450
Total interest bearing liability costs		1,207	450
(ii) Other borrowing costs			
– Landfill Remediation Liability	C3-5	133	128
Total borrowing costs expensed		1,340	578

Material accounting policy information

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

	Notes	2025 \$ '000	2024 \$ '000
Depreciation and amortisation			
Plant and equipment		1,889	1,258
Office equipment		251	131
Furniture and fittings		3	4
Land improvements (depreciable)		612	611
Infrastructure:	C1-6		
– Buildings		1,185	1,082
– Roads		4,663	3,782
– Other structures		254	255
– Bridges		115	97
– Footpaths		122	91
– Stormwater drainage		301	272
– Water supply network		1,135	1,011
– Sewerage network		996	932
– Swimming pools		83	76
– Other open space/recreational assets		112	215
– Other infrastructure		198	184
Other assets:			
– Library books		18	15
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	67	67
Total gross depreciation and amortisation costs		12,004	10,083
Total depreciation and amortisation costs		12,004	10,083
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Buildings		–	(94)
– Roads		(485)	(739)
– Other open space/recreational assets		–	(222)
Total gross IPPE impairment / revaluation decrement costs		(485)	(1,055)
Amounts taken through revaluation reserve	C1-6	485	1,055
Total depreciation, amortisation and impairment for non-financial assets		12,004	10,083

Depreciation and amortisation

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

Impairment of non-financial assets

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

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

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

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

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

B3-5 Other expenses

	Notes	2025 \$ '000	2024 \$ '000
Impairment of receivables			
Bad Debt		–	3
Total impairment of receivables	C1-4	–	3
Other			
Contributions/levies to other levels of government			
– Emergency services levy		27	34
– Fire & Rescue NSW levy		35	35
– NSW rural fire service levy		387	393
Donations, contributions and assistance to other organisations (Section 356)		263	216
Total other		712	678
Total other expenses		712	681

Material accounting policy information

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

Impairment expenses are recognised when identified.

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

	Notes	2025 \$ '000	2024 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		109	11
Less: carrying amount of property assets sold/written off		(421)	(170)
Gain (or loss) on disposal		(312)	(159)
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		348	401
Less: carrying amount of plant and equipment assets sold/written off		(297)	(149)
Gain (or loss) on disposal		51	252
Gain (or loss) on disposal of infrastructure	C1-6		
Proceeds from disposal – infrastructure		453	–
Less: carrying amount of infrastructure assets sold/written off		(1,231)	(37)
Gain (or loss) on disposal		(778)	(37)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		80,000	40,000
Less: carrying amount of investments sold/redeemed/matured		(80,000)	(40,000)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of intangible assets	C1-7		
Proceeds from disposal – intangible assets		–	–
Less: carrying amount of intangible assets sold/written off		(184)	–
Gain (or loss) on disposal		(184)	–
Net gain (or loss) from disposal of assets		(1,223)	56

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

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	10,938	11,076	138	1% F
User charges and fees	8,145	11,498	3,353	41% F
Income received from the Buronga Landfil and from works undertaken on the State Highways for Transport for NSW exceeded budget expectations.				
Other revenues	1,329	1,863	534	40% F
Council received reimbursement from the Reconstruction Authority for Flood Recovery expenditure. These reimbursements were not included in the original budget as the exact amounts were unknown at the time of budget preparation.				
Operating grants and contributions	11,969	8,586	(3,383)	(28)% U
The amount of the Financial Assistant Grants payments continues to vary each year. During the financial year, Council received a 50% pre-payment of its 2025/2026 allocation compared with an 85% pre-payment received in the previous year. This change resulted in a reduction of \$1,667,242 in grant income recognised during the financial year.				
It is important to note that Council's overall Financial Assistance Grant has not been reduced. The difference relates only to the timing of when the grant is received and recognised as income.				
Council's approved Roads to Recovery funding allocation for this financial year was \$1,661,368. However, with other roads projects being completed, Council was only able to deliver \$142,442 worth of works. The unused funds will carry over and be available across the remaining four years of the program.				
Capital grants and contributions	12,293	21,813	9,520	77% F
Council does not budget for gifted asset dedications received from developers, as both the timing and the value of these assets are uncertain and impractical to forecast. In addition, the amount of capital grants transferred from contract liabilities was higher than anticipated.				
Interest and investment revenue	2,220	2,631	411	19% F
Continued high interest rates, combined with larger than anticipated cash reserves during the year, enabled Council to generate investment income above budget expectations.				
Net gains from disposal of assets	100	-	(100)	(100)% U
See net loss on disposal of assets for further information.				
Other income	53	53	-	0% F

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Expenses				
Employee benefits and on-costs	11,277	11,433	(156)	(1)% U
Materials and services	10,209	13,296	(3,087)	(30)% U
As noted in the variation for Fees and Charges revenue, the value of works undertaken for Transport for NSW on the State Highways fluctuates from year to year, making it extremely difficult to forecast with accuracy in the budget.				
Borrowing costs	1,401	1,340	61	4% F
Depreciation, amortisation and impairment of non-financial assets	9,308	12,004	(2,696)	(29)% U
Over the last 4 financial years through a combination of revaluations and asset additions, Council's net depreciable assets have increased by \$230 Million. In the same time Council's annual depreciation expense has increased by \$3,538,848.				
Other expenses	964	712	252	26% F
Expenditure for the Mayor and Councillors was budgeted for under Other Expenses, whereas the actuals have been recorded under Materials and Services.				
Net losses from disposal of assets	–	1,223	(1,223)	∞ U
During the 2024/2025 financial year, Council undertook a number of asset disposals and adjustments resulting in a net loss from disposal of assets.				
Joint ventures and associates – net losses	–	246	(246)	∞ U
This expense represents Council's share of the decrease in equity of the Joint Organisation for the year. This is a requirement of Accounting Standard AASB11 - Joint Arrangements and will always be a post 30 June adjustment.				
Statement of cash flows				
Cash flows from operating activities	25,968	13,585	(12,383)	(48)% U
Variations relates to the timing of payments and receipts of grants and contributions revenue and materials and services expenditure from year to year and the movement in total receivables and total payables each year.				
Cash flows from investing activities	(37,805)	(10,512)	27,293	(72)% F
This variation is attributable to Council holding a larger proportion of funds in short term investments and cash during the year, compared with the previous year where funds were predominately held in longer-term investments. This resulted in a favourable cash flow from investing activities.				
Cash flows from financing activities	10,521	10,532	11	0% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash assets		
Cash on hand and at bank	5,087	9,950
Cash equivalent assets		
– Deposits at call	–	532
– Short-term deposits	19,000	–
Total cash and cash equivalents	24,087	10,482

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	24,087	10,482
Balance as per the Statement of Cash Flows	24,087	10,482

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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	18,000	2,000	39,000	—
Total	18,000	2,000	39,000	—
Total financial investments	18,000	2,000	39,000	—
Total cash assets, cash equivalents and investments	42,087	2,000	49,482	—

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

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

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

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

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

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	44,087	49,482
Less: Externally restricted cash, cash equivalents and investments	(32,484)	(32,882)
Cash, cash equivalents and investments not subject to external restrictions	11,603	16,600
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – Contract Liabilities	5,046	11,934
External restrictions – included in liabilities	5,046	11,934
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	1,288	1,085
Specific purpose unexpended grants (recognised as revenue) – general fund	333	319
Water fund	11,813	11,127
Sewer fund	6,812	5,693
Council reserves – caravan park	228	226
Other - T-Corp Loan Balance	6,964	2,498
External restrictions – other	27,438	20,948
Total external restrictions	32,484	32,882

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

	2025 \$ '000	2024 \$ '000
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	11,603	16,600
Less: Internally restricted cash, cash equivalents and investments	(9,652)	(14,318)
Unrestricted and unallocated cash, cash equivalents and investments	1,951	2,282
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	–	1,500
Employees leave entitlement	2,449	2,301
Deposits, retentions and bonds	1,145	1,719
Capital projects	–	1,000
FAG received in advance	4,101	6,628
Future development	576	576
Other doubtful debts provision	–	25
Cemeteries Deposits	587	569
Buronga Landfill Reserve	794	–
Total internal allocations	9,652	14,318

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

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

	2025 \$ '000	2024 \$ '000
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	1,951	2,282

C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	1,071	–	832	–
Interest and extra charges	250	–	323	–
User charges and fees	4,563	–	3,273	–
Accrued revenues				
– Interest on investments	630	–	927	–
Government grants and subsidies	4,336	–	2,741	–
Net GST receivable	336	–	249	–
Total	11,186	–	8,345	–
Less: provision for impairment				
Other debtors	(25)	–	(25)	–
Total provision for impairment – receivables	(25)	–	(25)	–
Total net receivables	11,161	–	8,320	–
Externally restricted receivables				
Water supply				
– Rates and availability charges	443	–	375	–
– Other	675	–	662	–
Sewerage services				
– Rates and availability charges	239	–	207	–
– Other	197	–	95	–
Total external restrictions	1,554	–	1,339	–
Unrestricted receivables	9,607	–	6,981	–
Total net receivables	11,161	–	8,320	–

	2025 \$ '000	2024 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	25	48
– previous impairment losses reversed	–	(23)
Balance at the end of the year	25	25

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, the 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 to trade receivables when 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.

C1-4 Receivables (continued)

For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

Credit losses are measured as 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 trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 2 years past due, whichever occurs first.

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

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

C1-5 Inventories

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Inventories at cost				
Stores and materials	225	—	306	—
Total inventories at cost	225	—	306	—
Total inventories	225	—	306	—

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

	At 1 July 2024					Asset movements during the reporting period							At 30 June 2025	
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
By aggregated asset class														
Capital work in progress	24,279	–	24,279	11,532	–	–	–	–	(20,997)	–	–	–	14,814	–
Plant and equipment	27,434	(16,862)	10,572	–	2,660	(297)	(1,889)	–	–	–	–	–	28,986	(17,940)
Office equipment	1,725	(408)	1,317	208	176	–	(251)	–	–	–	–	–	2,109	(659)
Furniture and fittings	102	(84)	18	–	–	–	(3)	–	–	–	–	–	102	(87)
Land:														
– Operational land	9,681	–	9,681	–	1,635	(421)	–	–	85	–	–	443	11,423	–
– Community land	10,211	–	10,211	–	–	–	–	–	–	–	–	719	10,930	–
– Land under roads (post 30/6/08)	1,543	–	1,543	–	527	–	–	–	–	–	–	–	2,070	–
Land improvements – depreciable	20,413	(5,901)	14,512	909	191	–	(612)	–	4,747	356	–	984	28,147	(7,060)
Infrastructure:														
– Buildings	88,739	(49,341)	39,398	879	1,106	(1,218)	(1,185)	–	14,313	–	–	1,577	105,315	(50,445)
– Other structures	8,191	(2,998)	5,193	264	–	(13)	(254)	–	–	–	–	209	8,778	(3,379)
– Roads	263,417	(134,330)	129,087	12,360	1,293	–	(4,663)	485	1,242	–	–	18,979	229,310	(70,527)
– Bridges	16,363	(7,431)	8,932	41	–	–	(115)	–	–	–	–	5,308	21,621	(7,455)
– Footpaths	9,806	(4,334)	5,472	409	301	–	(122)	–	457	(236)	(679)	–	8,466	(2,864)
– Bulk earthworks (non-depreciable)	237,002	–	237,002	–	210	–	–	–	–	–	–	–	154,838	–
– Stormwater drainage	34,471	(13,693)	20,778	42	2,670	–	(301)	–	41	–	–	512	38,085	(14,343)
– Water supply network	84,010	(38,809)	45,201	256	1,659	–	(1,135)	–	40	–	–	1,102	88,065	(40,942)
– Sewerage network	57,188	(23,829)	33,359	539	749	–	(996)	–	72	–	–	809	59,978	(25,446)
– Swimming pools	3,612	(1,606)	2,006	–	–	–	(83)	–	–	–	–	82	3,766	(1,761)
– Other open space/recreational assets	1,791	(884)	907	62	10	–	(112)	–	–	–	–	34	1,940	(1,039)
– Other infrastructure	17,364	(4,337)	13,027	–	–	–	(198)	–	–	(120)	(2,757)	–	10,399	(447)
Other assets:														
– Library books	364	(153)	211	–	58	–	(18)	–	–	–	–	–	422	(171)
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	3,338	(361)	2,977	–	–	–	(67)	–	–	–	–	–	3,338	(428)
Total infrastructure, property, plant and equipment	921,044	(305,361)	615,683	27,501	13,245	(1,949)	(12,004)	485	–	–	(85,810)	30,758	832,902	(244,993)
														587,909

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

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Wentworth Shire Council | Notes to the Financial Statements 30 June 2025

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

	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	Impairment reversal (recognised in equity)	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
By aggregated asset class													
Capital work in progress	17,086	–	17,086	14,930	–	(37)	–	–	(7,700)	–	24,279	–	24,279
Plant and equipment	25,864	(16,582)	9,282	2,094	603	(149)	(1,258)	–	–	–	27,434	(16,862)	10,572
Office equipment	932	(277)	655	325	468	–	(131)	–	–	–	1,725	(408)	1,317
Furniture and fittings	102	(80)	22	–	–	–	(4)	–	–	–	102	(84)	18
Land:													
– Operational land	9,851	–	9,851	–	–	(170)	–	–	–	–	9,681	–	9,681
– Community land	9,811	–	9,811	–	400	–	–	–	–	–	10,211	–	10,211
– Land under roads (post 30/6/08)	1,259	–	1,259	–	284	–	–	–	–	–	1,543	–	1,543
Land improvements – depreciable	16,529	(4,906)	11,623	1,761	76	–	(611)	–	720	943	20,413	(5,901)	14,512
Infrastructure:													
– Buildings	81,553	(45,149)	36,404	474	856	–	(1,082)	94	93	2,559	88,739	(49,341)	39,398
– Other structures	7,086	(2,549)	4,537	22	240	–	(255)	–	312	337	8,191	(2,998)	5,193
– Roads	238,606	(125,669)	112,937	8,968	870	–	(3,782)	739	3,273	6,082	263,417	(134,330)	129,087
– Bridges	14,824	(6,956)	7,868	300	–	–	(97)	–	406	455	16,363	(7,431)	8,932
– Footpaths	8,322	(4,023)	4,299	–	968	–	(91)	–	17	279	9,806	(4,334)	5,472
– Bulk earthworks (non-depreciable)	224,373	–	224,373	–	41	–	–	–	–	12,588	237,002	–	237,002
– Stormwater drainage	31,815	(12,761)	19,054	–	993	–	(272)	–	–	1,003	34,471	(13,693)	20,778
– Water supply network	76,140	(35,925)	40,215	1,498	490	–	(1,011)	–	1,828	2,181	84,010	(38,809)	45,201
– Sewerage network	51,871	(21,748)	30,123	1,050	457	–	(932)	–	1,051	1,610	57,188	(23,829)	33,359
– Swimming pools	3,335	(1,425)	1,910	42	–	–	(76)	–	–	130	3,612	(1,606)	2,006
– Other open space/recreational assets	1,422	(834)	588	253	–	–	(215)	222	–	59	1,791	(884)	907
– Other infrastructure	16,236	(3,871)	12,365	–	–	–	(184)	–	–	846	17,364	(4,337)	13,027
Other assets:													
– Library books	314	(138)	176	50	–	–	(15)	–	–	–	364	(153)	211
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	3,338	(294)	3,044	–	–	–	(67)	–	–	–	3,338	(361)	2,977
Total infrastructure, property, plant and equipment	840,669	(283,187)	557,482	31,767	6,746	(356)	(10,083)	1,055	–	29,072	921,044	(305,361)	615,683

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

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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. Costs 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 are 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	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Unsealed roads	20
Unsealed roads	20	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	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 and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water.

Increases in the carrying amount 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 the IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

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

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

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

Crown reserves

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

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

Rural Fire Service assets

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

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/25			as at 30/06/24		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
Water supply						
WIP	1,155	–	1,155	435	–	435
Plant and equipment	43	24	19	43	22	21
Infrastructure	88,065	40,942	47,123	84,010	38,809	45,201
Total water supply	89,263	40,966	48,297	84,488	38,831	45,657
Sewerage services						
WIP	648	–	648	460	–	460
Land						
– Improvements – depreciable	37	28	9	35	21	14
Infrastructure	59,978	25,446	34,532	57,188	23,829	33,359
Total sewerage services	60,663	25,474	35,189	57,683	23,850	33,833
Total restricted infrastructure, property, plant and equipment	149,926	66,440	83,486	142,171	62,681	79,490

Infrastructure, property, plant and equipment – current year impairments

	2025 \$ '000	2024 \$ '000
Impairment of Buildings due to flooding	–	(94)
Impairment of Playgrounds due to flooding	–	(222)
Impairment of Roads due to flooding	–	(1,963)
Total impairment losses	–	(2,279)
Reinstatement of Buildings Impairment	–	94
Reinstatement of Playgrounds Impairment	–	222
Reinstatement of Roads Impairment	485	739
Total impairment reversals	485	1,055
Impairment of assets – direct to equity (ARR)	485	(1,224)

C1-7 Intangible assets

Intangible assets are as follows:

	2025 \$ '000	2024 \$ '000
Goodwill		
Opening values at 1 July		
Gross book value	184	184
Net book value – opening balance	184	184
 Gross book value written off	 (184)	 –
Closing values at 30 June		
Gross book value	–	184
Total Goodwill – net book value	–	184
 Total intangible assets – net book value	 –	 184

Material accounting policy information

Intangible Assets

An intangible asset is an identifiable, non-monetary asset without physical substance. The identifiable criterion is met when the intangible asset is separable (ie it can be sold, transferred or licenced), or where it arises from contractual or other legal rights.

Acquired intangible assets

Intangible assets are measured initially at cost. Cost includes (a) the fair value of the consideration given to acquiring the asset; and (b) any costs directly attributable to the transaction, such as relevant professional fees or taxes.

Subsequent measurement

Intangible assets with definite useful lives are considered for impairment where there is an indication that the asset has been impaired. Intangible assets with indefinite useful lives should be tested annually for impairment, as well as whenever there is an indication of impairment.

C1-8 Other

Other assets

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Prepayments	342	–	276	–
Total other assets	342	–	276	–

C2 Leasing activities

C2-1 Council as a lessee

Leases at significantly below market value – concessionary / peppercorn leases

C2-2 Council as a lessor

Operating leases

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

	2025 \$ '000	2024 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	52	52
Total income relating to operating leases for investment property assets	52	52

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

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

< 1 year	100	100
1–2 years	102	102
2–3 years	104	104
3–4 years	106	106
4–5 years	108	108
> 5 years	570	570
Total undiscounted lease payments to be received	1,090	1,090

Material accounting policy information

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

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

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

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

C3 Liabilities of Council

C3-1 Payables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Accrued expenses:				
– Borrowings	326	–	108	–
– Salaries and wages	251	–	211	–
– Other expenditure accruals	5,780	–	2,920	–
Trust account – money held in trust	1,145	–	1,719	–
Prepaid rates	522	–	481	–
Total payables	8,024	–	5,439	–

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.

Payables

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

C3-2 Contract Liabilities

		2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	5,046	–	11,934	–
Total grants received in advance		5,046	–	11,934	–
User fees and charges received in advance:					
Other - Cemeteries Deposits	(ii)	587	–	569	–
Total user fees and charges received in advance		587	–	569	–
Total contract liabilities		5,633	–	12,503	–

Notes

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

(ii) Council has received funds for Cemeteries Reservations prior to the satisfaction of the performance obligations.

Contract liabilities relating to restricted assets

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Unspent grants held as contract liabilities (excl. Water & Sewer)	5,046	–	11,934	–
Contract liabilities relating to externally restricted assets	5,046	–	11,934	–
Cemeteries Deposits	587	–	569	–
Contract liabilities relating to internally restricted assets	587	–	569	–
Total contract liabilities relating to restricted assets	5,633	–	12,503	–
Total contract liabilities	5,633	–	12,503	–

Significant changes in contract liabilities

Council has received significant grant funding in advance from the following funding programs:

- Local Roads and Community Infrastructure
- Resources for Regions
- Regional & Local Roads Emergency Repair Program
- Office of Local Government (Natural Disaster Funding)

Material accounting policy information

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

C3-3 Borrowings

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Loans – secured ¹	1,769	23,747	1,156	13,828
Total borrowings	1,769	23,747	1,156	13,828

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

Borrowings relating to restricted assets

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Externally restricted assets				
Sewer	74	392	73	466
Borrowings relating to externally restricted assets	74	392	73	466
Total borrowings relating to restricted assets	74	392	73	466
Total borrowings relating to unrestricted assets	1,695	23,355	1,083	13,362
Total borrowings	1,769	23,747	1,156	13,828

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2024	Non-cash movements					2025
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	14,984	(1,468)	12,000	–	–	–	25,516
Total liabilities from financing activities	14,984	(1,468)	12,000	–	–	–	25,516

	2023	Non-cash movements					2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	7,967	(983)	8,000	–	–	–	14,984
Total liabilities from financing activities	7,967	(983)	8,000	–	–	–	14,984

(b) Financing arrangements

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

Total facilities

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

Credit cards/purchase cards	100	100
Bank Guarantee	10	54
Total financing arrangements	110	154

Drawn facilities

Financing facilities drawn down at the reporting date are:

Undrawn facilities

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

– Credit cards/purchase cards	100	200
– Bank Guarantee	10	108
Total undrawn financing arrangements	110	308

Additional financing arrangements information**Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

Security over loans

Loans are secured over future cash flows.

Bank overdrafts

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.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or

C3-3 Borrowings (continued)

transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Annual leave	821	–	806	–
Long service leave	1,246	281	1,148	235
Gratuities	101	–	112	–
Total employee benefit provisions	2,168	281	2,066	235

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

	2025 \$ '000	2024 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	923	918
	923	918

Description of and movements in provisions

	ELE provisions			
	Annual leave \$ '000	Long service leave \$ '000	Gratuities \$ '000	Total \$ '000
2025				
At beginning of year	806	1,383	112	2,301
Additional provisions	882	315	3	1,200
Amounts used (payments)	(867)	(171)	(14)	(1,052)
Total ELE provisions at end of year	821	1,527	101	2,449
2024				
At beginning of year	865	1,320	122	2,307
Additional provisions	707	282	8	997
Amounts used (payments)	(766)	(219)	(18)	(1,003)
Total ELE provisions at end of year	806	1,383	112	2,301

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.

C3-4 Employee benefit provisions (continued)

On-costs

The employee benefit provisions include the aggregate on-costs 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.

C3-5 Provisions

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	3,096	–	2,963
Sub-total – asset remediation/restoration	–	3,096	–	2,963
Total provisions	–	3,096	–	2,963
Total provisions relating to unrestricted assets	–	3,096	–	2,963
Total provisions	–	3,096	–	2,963

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2025		
At beginning of year	2,963	2,963
Unwinding of discount	133	133
Total other provisions at end of year	3,096	3,096
2024		
At beginning of year	2,835	2,835
Unwinding of discount	128	128
Total other provisions at end of year	2,963	2,963

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the Buronga Landfill.

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

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

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production

C3-5 Provisions (continued)

rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation Surplus

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
Income from continuing operations			
Rates and annual charges	7,408	1,599	2,069
User charges and fees	9,655	1,842	1
Interest and investment revenue	1,671	611	349
Other revenues	1,854	1	8
Grants and contributions provided for operating purposes	8,552	18	16
Grants and contributions provided for capital purposes	18,780	1,849	1,184
Other income	53	—	—
Total income from continuing operations	47,973	5,920	3,627
Expenses from continuing operations			
Employee benefits and on-costs	10,433	775	225
Materials and services	11,201	1,633	462
Borrowing costs	1,331	—	9
Other expenses	585	70	57
Net losses from the disposal of assets	1,223	—	—
Share of interests in joint ventures and associates using the equity method	246	—	—
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	25,019	2,478	753
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	22,954	3,442	2,874
Depreciation, amortisation and impairment of non-financial assets	9,866	1,137	1,001
Operating result from continuing operations	13,088	2,305	1,873
Net operating result for the year	13,088	2,305	1,873
Net operating result attributable to each council fund	13,088	2,305	1,873
Net operating result for the year before grants and contributions provided for capital purposes	(5,692)	456	689

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	5,462	11,813	6,812
Investments	18,000	—	—
Receivables	9,607	1,118	436
Inventories	225	—	—
Other	342	—	—
Total current assets	33,636	12,931	7,248
Non-current assets			
Investments	2,000	—	—
Infrastructure, property, plant and equipment	504,423	48,297	35,189
Investments accounted for using the equity method	559	—	—
Total non-current assets	506,982	48,297	35,189
Total assets	540,618	61,228	42,437
LIABILITIES			
Current liabilities			
Payables	8,024	—	—
Contract liabilities	5,633	—	—
Borrowings	1,695	—	74
Employee benefit provision	2,168	—	—
Total current liabilities	17,520	—	74
Non-current liabilities			
Borrowings	23,355	—	392
Employee benefit provision	281	—	—
Provisions	3,096	—	—
Total non-current liabilities	26,732	—	392
Total liabilities	44,252	—	466
Net assets	496,366	61,228	41,971
EQUITY			
Accumulated surplus	111,294	26,580	13,218
IPPE revaluation surplus	385,072	34,648	28,753
Council equity interest	496,366	61,228	41,971
Total equity	496,366	61,228	41,971

D2 Interests in other entities

	Council's share of net assets	
	2025	2024
	\$ '000	\$ '000
Council's share of net income		
Net share of interests in joint ventures and associates using the equity method – expenses		
Joint ventures	246	62
Total net share of interests in joint ventures and associates using the equity method – expenses	246	62
Total Council's share of net income	(246)	(62)
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	559	805
Total net share of interests in joint ventures and associates using the equity method – assets	559	805
Total Council's share of net assets	559	805

D2-1 Interests in joint arrangements

Material joint ventures

The following information is provided for joint arrangements that are individually material to the Council. Included are the total amounts as per the joint arrangements financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Council is a member of the Far West Joint Organisation of Councils (FWJO). Details of Council's membership and participation is as follows:

The FWJO is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the Local Government Act (NSW) 1993, as amended and the Local Government (General) Regulation 2008.

The FWJO has the same year end date as the Council.

The principal functions of the Far West Joint Organisation will be to:

1. Establish strategic regional priorities for the joint organisation area and develop strategies and plans for delivering these priorities;
2. Provide regional leadership for the joint organisation area and to be an advocate for strategic regional priorities;
3. Identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area;
4. Enhancing strategic capacity to support member councils to deliver services to their communities; and
5. Service delivery to provide services directly to communities in the region.

The percentage ownership interest is equivalent to the percentage voting rights for all associates as follows:

FWJO comprises the Councils of the Shires of Balranald, Broken Hill, Central Darling and Wentworth. The Board of the FWJO comprises 4 voting members being the Mayors of the four member Councils, and non-voting members being the General Managers of the four member Councils, as well as three appointed members from the State Government and Cabinet (non-voting).

Wentworth Shire Council as a member of the FWJO, has a one quarter voting right (25%) in respect to the decisions of the Board.

For the 2024/2025 year, member Councils made no contributions to the FWJO.

Members of the FWJO are indemnified from liability for functions and duties carried out or omitted honestly, in good faith and with due care and diligence.

The FWJO has contracted the Executive Officer role to Broken Hill City Council.

There are no liability issues identified for Council in the short to medium term.

D2-1 Interests in joint arrangements (continued)

Far West Joint Organisation 2025	
Equity Method	\$'000
Summarised Statement of Financial Position	
Current assets	2,299
Non-current assets	-
Current liabilities	62
Non-current liabilities	-
Net assets	2,237
Summarised Statement of Income and other Comprehensive Income	
Grant funding	-
Interest income	9
Other Income	91
Total Income from Continuing Operations	100
Employee benefits	-
Borrowing costs	-
Depreciation and amortisation	-
Administration expense	(1,087)
Other expenses	-
Total Expense from Continuing Operations	(1,087)
Profit/(loss) from continuing operations	(987)
Other Comprehensive Income	-
Total Comprehensive Income	(987)
Summarised Statement of Cash Flows	
Cash flows from operating activities	(1,160)
Cash flows from investing activities	-
Cash flows from financing activities	-
Net Increase/(Decrease) in cash and cash equivalents	(1,160)
Reconciliation of carrying amount of interest in the joint arrangement to summarised financial information for FWJO accounted for using the Equity method:	
Wentworth Shire Council's share of 25% of Net Assets	559
Carrying amount	559

continued on next page

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D2-1 Interests in joint arrangements (continued)

Joint arrangement

			Interest in ownership		Interest in voting	
			2025	2024	2025	2024
Principal activity			Place of business			
Council is involved in the following joint arrangement						
Name of joint arrangement:						
Far West Joint Organisation	Local Government Joint Arrangement	240 Blende St Broken Hill NSW 2880	25%	25%	25%	25%

Material accounting policy information

The council has determined that it has a joint arrangement with Balranald Council, Broken Hill Council and Central Darling Council in the Far West Joint Organisation.

Interest in joint arrangements are accounted for using the equity method in accordance with AASB 128 Investments in Associates and Joint Ventures.

Under this method, the investment is initially recognised as at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of a joint arrangement equals or exceeds its interest in the joint arrangement, the Council discontinues recognising its share of further losses.

The Council's share in the joint arrangements gains or losses arising from transactions between itself and its joint arrangement are eliminated.

Adjustments are made to the joint arrangements accounting policies where they are different from those of the Council for the purpose of the consolidated financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

	Carrying value 2025 \$ '000	Carrying value 2024 \$ '000	Fair value 2025 \$ '000	Fair value 2024 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	24,087	10,482	24,087	10,482
Receivables	11,161	8,320	11,161	8,320
Investments				
– Debt securities at amortised cost	20,000	39,000	20,000	39,000
Total financial assets	55,248	57,802	55,248	57,802
Financial liabilities				
Payables	8,024	5,439	8,024	5,439
Loans/advances	25,516	14,984	25,516	14,984
Total financial liabilities	33,540	20,423	33,540	20,423

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 before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **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.

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

(a) Market risk – interest rate and price risk

	2025 \$ '000	2024 \$ '000
The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	441	495

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

(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. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

There are no significant concentrations of credit risk, other than Council has significant credit risk exposures in its local area given the nature of the business.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors. There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

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

	Not yet overdue \$ '000	overdue rates and annual charges		Total \$ '000
		< 5 years \$ '000	≥ 5 years \$ '000	
2025				
Gross carrying amount	–	1,031	40	1,071
2024				
Gross carrying amount	–	810	22	832

Receivables - non-rates and annual charges and contract assets

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

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

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts			Total \$ '000
			31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
2025						
Gross carrying amount	9,355	100	10	200	450	10,115
Expected loss rate (%)	0.00%	0.45%	6.45%	0.27%	5.05%	0.24%
ECL provision	–	–	1	1	23	25
2024						
Gross carrying amount	6,718	261	–	76	458	7,513
Expected loss rate (%)	0.00%	0.45%	6.45%	0.27%	5.05%	0.33%
ECL provision	–	2	–	–	23	25

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

(c) Liquidity risk

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

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

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

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

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

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

	Weighted average interest rate %	Subject to no maturity \$ '000	≤ 1 Year \$ '000	payable in: 1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2025							
Payables	0.00%	1,145	6,879	–	–	8,024	8,024
Borrowings	3.73%	–	2,849	10,403	20,358	33,610	25,516
Total financial liabilities		1,145	9,728	10,403	20,358	41,634	33,540
2024							
Payables	0.00%	1,719	3,720	–	–	5,439	5,439
Borrowings	3.66%	–	2,880	10,799	22,222	35,901	14,984
Total financial liabilities		1,719	6,600	10,799	22,222	41,340	20,423

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

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 that are not based on observable market data (unobservable inputs).

Fair value measurement hierarchy								
Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measurements								
Infrastructure, property, plant and equipment								
C1-6								
Plant and equipment			–	–	11,046	10,572	11,046	10,572
Office equipment			–	–	1,450	1,317	1,450	1,317
Furniture and fittings			–	–	15	18	15	18
Swimming Pools	30/06/2023	30/06/2023	–	–	2,005	2,006	2,005	2,006
Operational land	30/06/2025	30/06/2024	–	–	11,423	9,681	11,423	9,681
Community Land	30/06/2025	30/06/2024	–	–	10,930	10,211	10,930	10,211
Land improvements – depreciable	30/06/2023	30/06/2023	–	–	21,087	14,512	21,087	14,512
Buildings	30/06/2025	30/06/2023	–	–	54,870	39,398	54,870	39,398
Other structures	30/06/2023	30/06/2023	–	–	5,399	5,193	5,399	5,193
Roads, Bridges, Bulk Earthworks & Land Under Roads	30/06/2025	30/06/2020	–	–	329,857	376,564	329,857	376,564
Footpaths	30/06/2025	30/06/2020	–	–	5,602	5,472	5,602	5,472
Stormwater drainage	30/06/2022	30/06/2022	–	–	23,742	20,778	23,742	20,778
Water supply network	30/06/2022	30/06/2022	–	–	47,123	45,201	47,123	45,201
Sewerage network	30/06/2022	30/06/2022	–	–	34,532	33,359	34,532	33,359
Other recreational assets	30/06/2023	30/06/2023	–	–	901	907	901	907
Library books			–	–	251	211	251	211
Other Infrastructure	30/06/2025	30/06/2020	–	–	9,952	13,027	9,952	13,027
Tip Assets	30/06/2024	30/06/2024	–	–	2,910	2,977	2,910	2,977
Total infrastructure, property, plant and equipment			–	–	573,095	591,404	573,095	591,404

Non-recurring fair value measurements

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:

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. The key unobservable inputs to the valuation are the remaining useful life and residual value. Council reviews the values of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Operational Land comprises all of Council land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2025 using the values provided by the NSW Valuer General's Office. Generally, fair value is the most advantageous price reasonably obtained by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intended to replace the asset, the remaining useful life and condition of the asset; and cash flows from future use and disposal.

Valuations of all Council's Community Land are based on the land values provided by the NSW Valuer General's Office. As these values are not considered to be observable market evidence they have been classified as Level 3. Community Land was revalued as at 30 June 2025.

Depreciable Land Improvements comprises land improvements such as spectator mounds, gardens, mulched areas streetscaping and landscaping. These assets may be located on parks, reserves and within road reserves. They were last revalued at 30 June 2023 by Marsh Valuations Pty Ltd. The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using Level 3 valuation inputs. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

Buildings were valued by Marsh Valuations Pty Ltd at 30 June 2023 using the cost approach. The approach estimated the replacement cost of each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While all buildings were physically inspected inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

Other Structures comprises lighting systems, shade sails, shelters, tennis and netball courts, bbqs, etc. The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs. These assets were valued by Marsh Valuations Pty Ltd at 30 June 2023. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

Roads comprises the road carriageway, bus shelters, carparks, guardrails, kerb & guttering, boat ramps, wharfs and traffic facilities. The road carriage way is defined as the trafficable portion of a road, between but not including the kerb & gutter. The cost approach using Level 3 inputs was used to value the road carriage way and other road infrastructure. The cost approach was utilised with inputs such as estimates of patterns of consumption, residual value, asset condition and useful life requiring extensive professional judgement which impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is some uncertainty regarding the actual design, specifications and dimensions of some assets. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

Footpaths have been valued using the fair value approach. Footpaths were segmented to match the adjacent road segment and no further componentisation was undertaken. Footpaths were originally assessed using physical inspections. Condition information is updated as changes in the network are observed through regular inspections. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

Stormwater Drainage assets comprises pits, pipes, headwalls, gross pollutant traps and various types of water quality devices. The cost approach estimated the replacement cost of each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Accordingly due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no changes to the valuation process during the reporting period. These assets were valued by

E2-1 Fair value measurement (continued)

Marsh Valuations as at 30 June 2022. In accordance with the requirements of the DPI-Water NSW Rates Reference Manual Stormwater assets had an annual indexation applied to them in between formal valuations as at 30 June 2025.

Sewerage Network and Water Supply Network assets comprises pump stations, reservoirs, treatment plants, reticulation mains, trunk mains, manholes, rising mains, pipes, valves, hydrants, standpipes. The cost approach estimated the replacement cost of each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Accordingly, due to limitations in the historical records of very long lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no changes to the valuation process during the reporting period. These assets were revalued by Marsh Valuation at 30 June 2022. In accordance with the requirements of the DPI-Water NSW Rates Reference Manual these assets had an annual indexation applied to them in between formal valuations as at 30 June 2025.

Swimming pools were valued by Asset Val Pty Ltd at 30 June 2018 using the cost approach. Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value. These assets were revalued by Marsh Valuations as at 30 June 2023. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

Other Open Space/Recreational Assets include all of Councils playground equipment. They were valued by Asset Val Pty Ltd at 30 June 2018 using the cost approach. Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value. These assets were revalued by Marsh Valuations as at 30 June 2023. Council undertook at desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

Bridges have previously been valued by Marsh Valuations Pty Ltd as at 30 June 2020 using the fair value approach. Bridges were originally assessed using physical inspections. Condition information is updated as changes in the condition are observed through regular inspections. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

E2-1 Fair value measurement (continued)

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 by class of assets is provided below:

	Plant and equipment		Office equipment		Furniture and fittings		Operational land	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	10,572	9,282	1,317	655	18	22	9,681	9,851
Total gains or losses for the period								
Other movements								
Purchases (GBV)	2,660	2,697	384	793	–	–	1,720	–
Other movement (revaluation)	–	–	–	–	–	–	443	–
Disposals (WDV)	(297)	(149)	–	–	–	–	(421)	(170)
Depreciation and impairment	(1,889)	(1,258)	(251)	(131)	(3)	(4)	–	–
Closing balance	11,046	10,572	1,450	1,317	15	18	11,423	9,681

	Library books		Community land		Land imp'mts depreciable		Buildings	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	211	176	10,211	9,811	14,512	11,623	39,398	36,404
Total gains or losses for the period								
Other movements								
Purchases (GBV)	58	50	–	400	5,847	2,557	16,298	1,423
Other movement (revaluation)	–	–	719	–	984	943	1,577	2,559
Disposals (WDV)	–	–	–	–	–	–	(1,218)	–
Transfers from/(to) another asset class	–	–	–	–	356	–	–	–
Depreciation and impairment	(18)	(15)	–	–	(612)	(611)	(1,185)	(988)
Closing balance	251	211	10,930	10,211	21,087	14,512	54,870	39,398

E2-1 Fair value measurement (continued)

	Other structures		Roads		Footpaths		Stormwater drainage	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	5,193	4,537	376,564	346,437	5,472	4,299	20,778	19,054
Total gains or losses for the period								
Other movements								
Purchases (GBV)	264	574	15,677	14,142	1,167	985	2,753	993
Other movement (revaluation)	209	337	(58,091)	19,125	(679)	279	512	1,003
Disposals (WDV)	(13)	—	—	—	—	—	—	—
Transfers from/(to) another asset class	—	—	—	—	(236)	—	—	—
Depreciation and impairment	(254)	(255)	(4,293)	(3,140)	(122)	(91)	(301)	(272)
Closing balance	5,399	5,193	329,857	376,564	5,602	5,472	23,742	20,778

	Water supply network		Sewerage network		Swimming pools		Open space	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	45,201	40,215	33,359	30,123	2,006	1,910	907	588
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,955	3,816	1,360	2,558	—	42	72	253
Other movement (revaluation)	1,102	2,181	809	1,610	82	130	34	59
Depreciation and impairment	(1,135)	(1,011)	(996)	(932)	(83)	(76)	(112)	7
Closing balance	47,123	45,201	34,532	33,359	2,005	2,006	901	907

E2-1 Fair value measurement (continued)

	Other Infrastructure		Tip Assets		Total	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	13,027	12,365	2,977	3,044	591,404	540,396
Purchases (GBV)	—	—	—	—	50,215	31,283
Other movement (revaluation)	(2,757)	846	—	—	(55,056)	29,072
Disposals (WDV)	—	—	—	—	(1,949)	(319)
Transfers from/(to) another asset class	(120)	—	—	—	—	—
Depreciation and impairment	(198)	(184)	(67)	(67)	(11,519)	(9,028)
Closing balance	9,952	13,027	2,910	2,977	573,095	591,404

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer;
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer;
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
- 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). As such we do not believe that there is sufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

Description of the funding arrangements including the method used to determine the entity's rate of contributions and any minimum funding requirements.

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 standard employer contribution rates are:

Division B	1.90 times employee contributions for non - 180 Point Members; Nil for 180 Point Members*
Division C	2.50% salaries
Division D	1.64 times employee contributions

*For 180 Point Members, Employers are required to contribute 9.5% of salaries for the year ending 30 June 2025 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 million per annum from 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due 30 June 2025.

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

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

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

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

E3-1 Contingencies (continued)

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 ending 30 June 2025 was \$38,306.23. The last valuation of the fund was undertaken by Mr Richard Boyfield, FIAA as at 30 June 2024.

It should be noted that the funding requirements for the defined benefits arrangements are assessed on an annual basis by the Trustee, in conjunction with the Fund Actuary. As assessment is currently underway and Council will be advised of any changes once that assessment is completed.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.13%

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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 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.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships**F1 Related party disclosures****F1-1 Key management personnel (KMP)**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2025 \$ '000	2024 \$ '000
Compensation:		
Short-term benefits	1,654	1,733
Post Employment Benefits	196	198
Total	1,850	1,931

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between a KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2025						
Property Management Fees	1	1	-		-	-
Fees and Charges	2	141	-		-	-
Donations, Grants and Contributions	3	157	-		-	-
Document Destruction Services, Native Nursery & Employment	5	4	-		-	-
Construction Works	7	458	173		-	-
Maintenance & Construction Works	8	79	7		-	-
Construction Works & Supply of Material	9	7,993	1,359		-	-
AV/Telecommunications	11	32	-		-	-
Freight Services	12	4	-		-	-
Electrical Services	13	5	-		-	-

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F1-1 Key management personnel (KMP) (continued)

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2024						
Property Management Fees	1	1	-		-	-
Fees and Charges	2	101	4		-	-
Donations, Grants and Contributions	3	12	2		-	-
Tree/Weed Removal, Construction and Demolition work	4	119	61		-	-
Document Destruction Services, Native Nursery & Employment	5	3	-		-	-
Cleaning Services	6	81	-		-	-
Construction Works & Supply of Material	9	4,244	40		-	-
Contribution to Building Construction	10	100	-		-	-
AV/Telecommunications	11	81	-		-	-
Freight Services	12	1	-		-	-
Electrical Services	13	56	-		-	-

1 Council has an investment property that is managed by Wentworth District Real Estate Pty Ltd, a company directly controlled by a Council KMP. Commission was paid under standard industry terms following Council's procurement process

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F1-1 Key management personnel (KMP) (continued)

- Planning Fees were received from the Greater Murray Darling Junction Inc, an organisation that is jointly controlled by a Council KMP. Licence Fees for the use of a Crown Reserve was received from Wentworth District Community Medical Inc, Wentworth District Racing Club, Wentworth Makers and Dareton Men in a Shed, organisations that are jointly controlled by two Council KMP's. Licence Fee for the use of a Crown Reserve was received from the Wentworth Bowls Club, the Coomealla Memorial Sporting Club and the Gol Gol Football Netball Club, organisations jointly controlled by Council KMP's and a KMP close family member. Council charges Landfill fees to Wall Construction, Waters Excavations, Mallee Sheds and the Coomealla Memorial Sporting Club, business controlled by close family members of three Council KMP's. Planning Fees were received from Roberts Family Superannuation and Roberts Partners Gol Gol, property developers controlled by close family members of a Council KMP. Planning fees were received from Waters Excavations, an organisation controlled by a close family member of a Council KMP. Fees were charged at normal trading terms following an arms length transaction.
- 2
- 3 Council approved Financial Assistance Contributions to Greater Murray Darling Junction Inc, Wentworth District Community Medical Inc, Wentworth Regional Tourism Inc, Wentworth Makers, Dareton Men in a Shed and Wentworth Bowls Club as part of Council's annual Financial Assistance program. All of these organisations are jointly controlled by Council KMP's or KMP's close family members.
- 4 Council incurred transactions during the year with XCAV8IT, a business that is directly controlled by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 5 Council incurred transactions with the Christie Centre Inc, an organisation that is jointly controlled by a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.

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F1-1 Key management personnel (KMP) (continued)

- 6 Council incurred transactions with KNH Cleaning Services, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 7 Council incurred transactions with Mallee Sheds a family owned company of a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 8 Council incurred transactions with Stockman's Plumbing a family owned company of a close family member of a Council KMP and Niftys Engineering a company that employs a KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 9 Council incurred transactions with Wall Constructions and Waters Excavations Pty Ltd, companies owned by close family members of Council KMP's. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 10 Dareton Men in a Shed is jointly controlled by a close family member of a Council KMP. Council has assisted the organisation in securing funding to construct a new shed to operate from. Payments from Council to the organisation are being made in line with the payment schedule outlined in the funding agreement between Council and the funding provider. Payments were made based on standard commercial arrangements.
- 11 Council incurred transactions with A2ZAV, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under normal payment terms following Council's procurement process.

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F1-1 Key management personnel (KMP) (continued)

- 12 Council incurred transactions with GTS Freight Management, a business that employess the partner of a Council KMP and Sunraysia Freight, a business that employs a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under normal payment terms following Council's procurement process.
- 13 Council incurred transactions with BRW Electrical, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under the normal payment terms following Council's procurement process.

F1-2 Councillor and Mayoral fees and associated expenses

	2025	2024
	\$ '000	\$ '000

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	30	28
Councillors' fees	118	112
Other Councillors' expenses (including Mayor)	152	94
Total	300	234

F2 Other relationships

F2-1 Audit fees

	2025	2024
	\$ '000	\$ '000

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

Auditors of the Council - NSW Auditor-General:

Audit and other assurance services

Audit and review of financial statements

Remuneration for audit and other assurance services

Total Auditor-General remuneration

Total audit fees

	64	65
	64	65
	64	65
	64	65

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	17,266	17,671
Add / (less) non-cash items:		
Depreciation and amortisation	12,004	10,083
(Gain) / loss on disposal of assets	1,223	(56)
Non-cash capital grants and contributions	(7,560)	(4,286)
Unwinding of discount rates on reinstatement provisions	133	128
Share of net (profits)/losses of associates/joint ventures using the equity method	246	62
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,841)	(2,526)
Increase / (decrease) in provision for impairment of receivables	–	(23)
(Increase) / decrease of inventories	81	(58)
(Increase) / decrease of other current assets	(66)	(75)
Increase / (decrease) in accrued interest payable	218	99
Increase / (decrease) in other accrued expenses payable	136	206
Increase / (decrease) in other liabilities	(533)	1,023
Increase / (decrease) in contract liabilities	(6,870)	2,491
Increase / (decrease) in employee benefit provision	148	(6)
Net cash flows from operating activities	13,585	24,733

(b) Non-cash investing and financing activities

Bushfire assets	464	396
Developer contributions 'in kind'	7,096	3,473
Other dedications	–	417
Total non-cash investing and financing activities	7,560	4,286

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025	2024
	\$ '000	\$ '000

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

Property, plant and equipment

Sewerage and water infrastructure	1,213	462
Buildings	518	1,876
Plant and equipment	2,264	613
Other	4,701	1,205
Road infrastructure	397	1,441
Total commitments	9,093	5,597

These expenditures are payable as follows:

Within the next year	9,093	5,597
Total payable	9,093	5,597

Sources for funding of capital commitments:

Unrestricted general funds	2,400	1,646
Unexpended grants	1,267	2,878
Externally restricted reserves	977	60
Unexpended loans	4,449	1,013
Total sources of funding	9,093	5,597

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
Development Contribution Plan	394								
Service Plan # 2	691				20	-	-	453	-
S7.11 contributions – under a plan	1,085				35	-	-	835	-
					55	-	-	1,288	-
Total S7.11 and S7.12 revenue under plans	1,085				55	-	-	1,288	-
Total contributions	1,085				55	-	-	1,288	-

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
S7.11 contributions – under a plan									
CONTRIBUTION PLAN 1									
Development Contribution Plan	394				20	-	-	453	-
Service Plan # 2	691				35	-	-	835	-
Total	1,085				55	-	-	1,288	-

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

61 Darling Street
Wentworth NSW 2648

Contact details
Mailing Address:

PO Box 81
Wentworth NSW 2648

Telephone: 03 5027 5027

Facsimile: 03 5027 5000

Opening hours:

8:30am - 5:00pm
Monday to Friday

Internet: www.wentworth.nsw.gov.au

Email: council@wentworth.nsw.gov.au

Officers
General Manager

Ken Ross

Responsible Accounting Officer

Simon Rule

Public Officer

Deborah Zorzi

Auditors

Audit Office of NSW
Darling Park Tower 2, Level 19
201 Sussex Street
Sydney NSW 2000

Elected members
MAYOR

Daniel Linklater - 1/7/2024-13/09/2024 &
11/10/2024-30/06/2025

COUNCILLORS

Jon Armstrong - 11/10/2024-30/06/2025

Brian Beaumont - 1/7/2024-13/09/2024

Steve Cooper - 1/7/2024-13/09/2024

Peter Crisp - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Tim Elstone - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Greg Evans - 11/10/2024-30/06/2025

Jane MacAllister - 1/7/2024-13/09/2024

Susan Nichols - 1/7/2024-13/09/2024 &
11/10/2024-30/06/2025

Jo Rodda - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Jody Starick - 11/10/2024-30/06/2025

Michael Weeding - 11/10/2024-30/06/2025

Other information

ABN: 96 283 886 815



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Wentworth Shire Council

To the Councillors of Wentworth Shire Council

Opinion

I have audited the accompanying financial statements of Wentworth Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY



Cr Daniel Linklater
Mayor
Wentworth Shire Council
PO Box 81
Wentworth NSW 2648

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: R008-1981756498-6679

30 October 2025

Dear Mayor

Report on the Conduct of the Audit
for the year ended 30 June 2025
Wentworth Shire Council

I have audited the general purpose financial statements (GPFS) of the Wentworth Shire Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	11.1	10.4	6.7
Grants and contributions provided for operating purposes revenue	8.6	10.8	20.4
Grants and contributions provided for capital purposes revenue	21.8	17.1	27.5
Operating result from continuing operations	17.3	17.7	2.3
Net Operating result for the year before grants and contributions provided for capital purposes	(4.5)	0.5	1000

Operating result from continuing operations

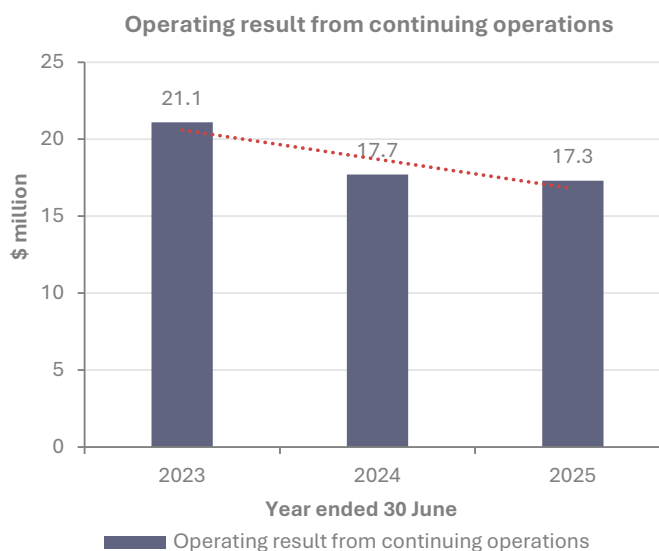
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$0.4 million lower than the 2023-24 result.

In 2024-25:

- Depreciation, amortisation and impairment of non-financial assets expense (\$12 million) increased by \$1.9 million (18.8 per cent) due to significant asset additions and valuation increases in recent years.

The net operating result for the year before grants and contributions provided for capital purposes was a deficit of \$4.5 million. Refer to 'Grants and contributions revenue' below for details.

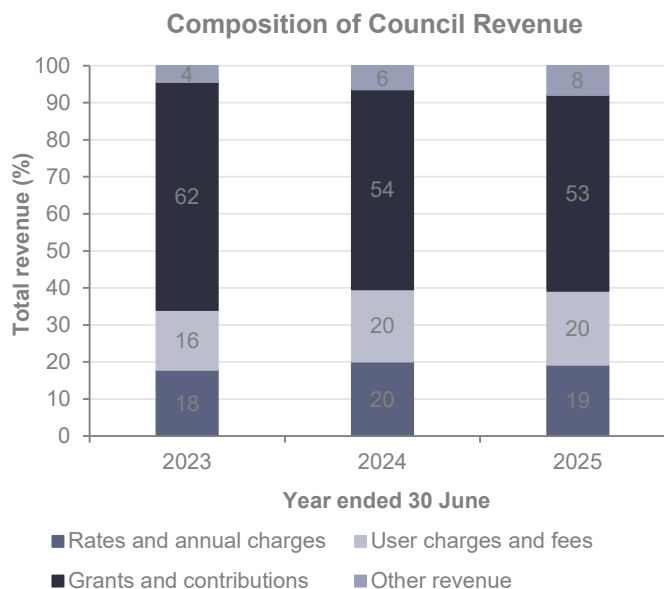


Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years. Council revenue (\$57.5 million) increased by \$5.7 million (11 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$11.1 million) increased by \$0.7 million (6.7 per cent) including a rate peg increase of 5.2 per cent
- user charges and fees revenue (\$11.5 million) increased by \$1.4 million (13.7 per cent) due to increases income from water supply, waste tipping and RMS works
- grants and contributions revenue (\$30.4 million) increased by \$2.4 million (8.7 per cent) – see additional details below.

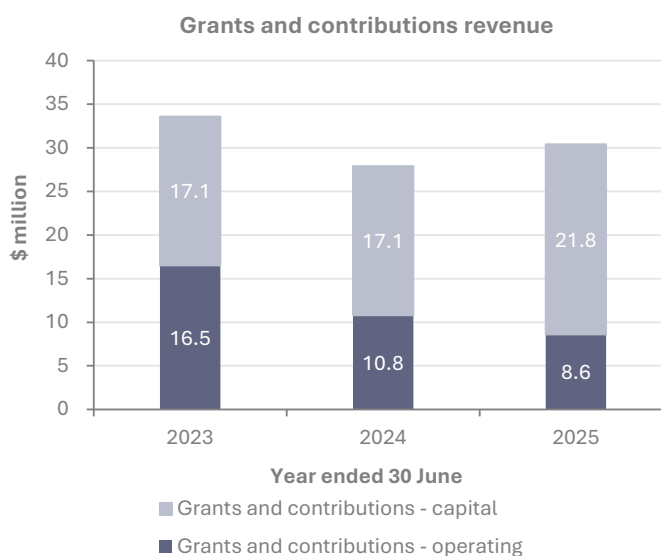


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$30.4 million) increased by \$2.4 million (8.7 per cent) in 2024–25 due to:

- an increase in dedicated subdivision assets of \$3.6 million
- receiving 50 per cent of the financial assistance grants for 2025-26 in advance (85 per cent for 2024-25).



CASH FLOWS

Statement of cash flows

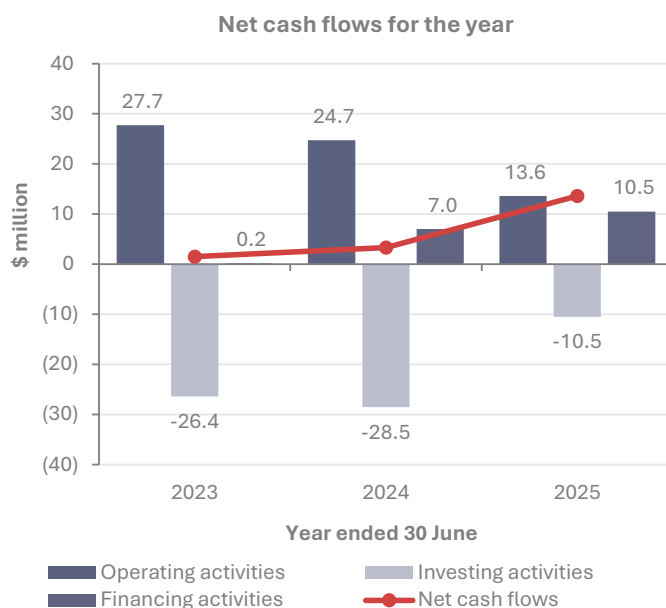
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash inflows for the year were \$13.6 million (inflow of \$3.3 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$11.1 million, due to the timing of grant receipts
- used in investing activities increased by \$18 million, mainly due to the level of redemptions and purchases of investments in long term deposits
- from financing activities increased by \$3.5 million due to greater loan funding being received.



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	44.1	49.5		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party

Restricted and allocated cash, cash equivalents and investments:

• External restrictions	32.5	32.9	73.7
• Internal allocations	9.7	14.3	22.0

contract. A breakdown of the sources of externally restricted balances is included in the graph below.

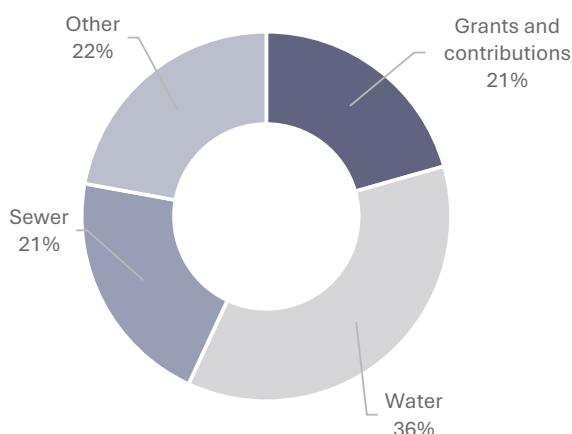
Internal allocations are determined by council policies or decisions, which are subject to change.

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- grants and contributions of \$6.7 million which decreased by \$6.7 million
- water charges of \$11.8 million which increased by \$0.6 million
- sewer charges of \$6.8 million which increased by \$1.1 million.

Source of externally restricted cash, cash equivalents and investments



Council liquidity

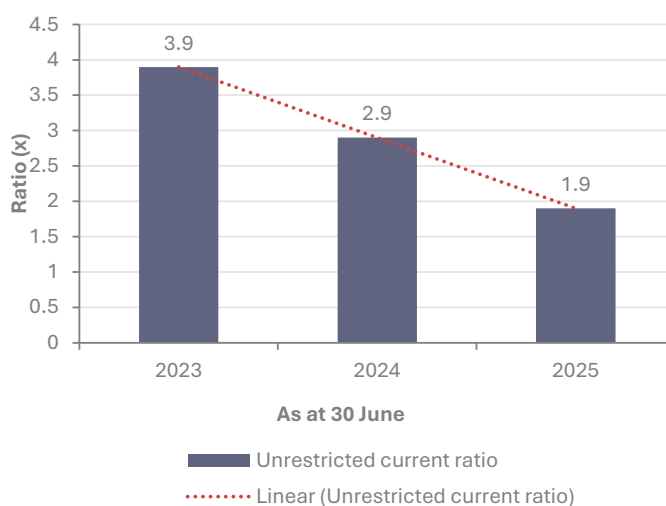
This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

In 2023-24, the average unrestricted current ratio was an average of 5.6x for rural councils.

The decrease is due to a reduction in cash and investments as funds were used for capital projects and the timing of grant receivables.

Unrestricted current ratio

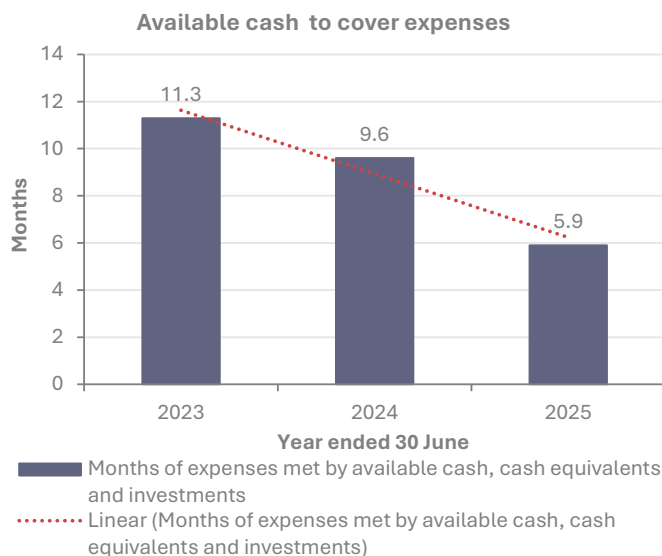


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023–24, the available cash to cover expenses was an average of 8 months for rural councils.

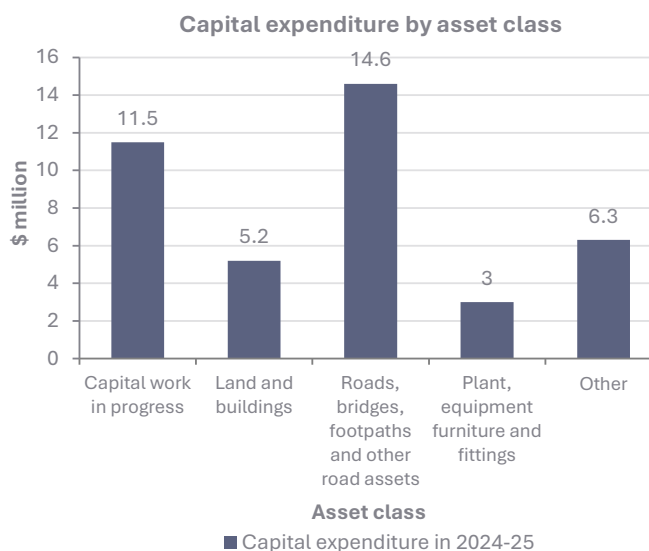
The decrease is due to a reduction in cash and investments as funds were used for capital projects and the timing of grant receivables.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$27.5 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on roads and capital works in progress. A further \$13.2 million was spent on new assets including plant and equipment and infrastructure.



Debt

The table below provides an overview of the Council's loans.

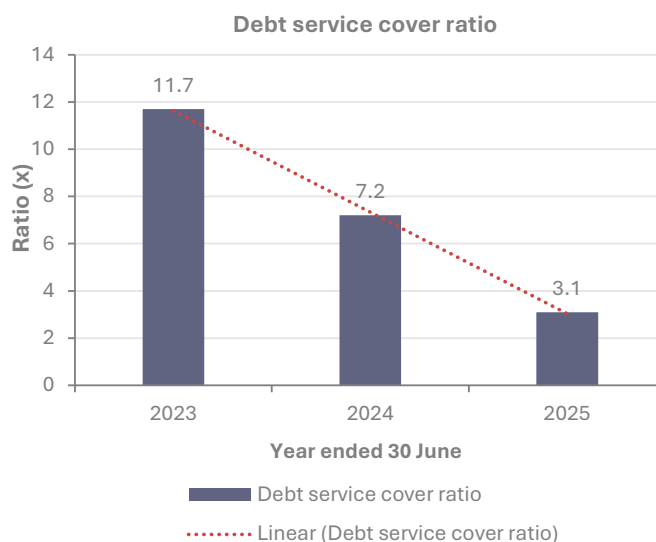
Debt	2025	2024	Commentary
	\$m	\$m	
Loans	25.5	15.0	After taking up additional borrowings of \$12 million and repaying principal and interest during the financial year, total debt as at 30 June 2025 was \$25.5 million (2024: \$15 million).

Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The decrease in the ratio is due to the decreasing operating result before grants and contributions provided for capital purposes and increased borrowings taken up.



Manuel Moncada
Director - Financial Audit
Delegate of the Auditor-General

Wentworth Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025



Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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Background

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

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

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

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

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

Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 15 October 2025.



Daniel Linklater

Mayor

15 October 2025



Peter Crisp

Councillor

15 October 2025



Ken Ross

General Manager

15 October 2025



Simon Rule

Responsible Accounting Officer

15 October 2025

Wentworth Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2025

Wentworth Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	1,599	1,478
User charges	1,751	1,606
Fees	91	75
Interest and investment income	611	491
Grants and contributions provided for operating purposes	18	18
Other income	1	1
Total income from continuing operations	4,071	3,669
Expenses from continuing operations		
Employee benefits and on-costs	775	792
Materials and services	1,627	1,211
Depreciation, amortisation and impairment	1,137	1,013
Water purchase charges	6	6
Other expenses	70	105
Total expenses from continuing operations	3,615	3,127
Surplus (deficit) from continuing operations before capital amounts	456	542
Grants and contributions provided for capital purposes	1,849	527
Surplus (deficit) from continuing operations after capital amounts	2,305	1,069
Surplus (deficit) from all operations before tax	2,305	1,069
Less: corporate taxation equivalent (25%) [based on result before capital]	(114)	(136)
Surplus (deficit) after tax	2,191	933
Plus accumulated surplus	24,275	23,206
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	114	136
Closing accumulated surplus	26,580	24,275
Return on capital %	0.9%	1.2%
Subsidy from Council	1,553	1,421
Calculation of dividend payable:		
Surplus (deficit) after tax	2,191	933
Less: capital grants and contributions (excluding developer contributions)	(1,592)	(527)
Surplus for dividend calculation purposes	599	406
Potential dividend calculated from surplus	300	203

Wentworth Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2025

Wentworth Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	2,069	1,922
Interest and investment income	349	255
Grants and contributions provided for operating purposes	16	16
Other income	9	2
Total income from continuing operations	2,443	2,195
Expenses from continuing operations		
Employee benefits and on-costs	225	307
Borrowing costs	9	13
Materials and services	462	240
Depreciation, amortisation and impairment	1,001	936
Other expenses	57	53
Total expenses from continuing operations	1,754	1,549
Surplus (deficit) from continuing operations before capital amounts	689	646
Grants and contributions provided for capital purposes	1,184	614
Surplus (deficit) from continuing operations after capital amounts	1,873	1,260
Surplus (deficit) from all operations before tax	1,873	1,260
Less: corporate taxation equivalent (25%) [based on result before capital]	(172)	(162)
Surplus (deficit) after tax	1,701	1,098
Plus accumulated surplus	11,345	10,085
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	172	162
Closing accumulated surplus	13,218	11,345
Return on capital %	2.0%	1.9%
Subsidy from Council	766	796
Calculation of dividend payable:		
Surplus (deficit) after tax	1,701	1,098
Less: capital grants and contributions (excluding developer contributions)	(683)	(614)
Surplus for dividend calculation purposes	1,018	484
Potential dividend calculated from surplus	509	242

Wentworth Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2025

Wentworth Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	11,813	11,127
Receivables	1,118	1,037
Total current assets	12,931	12,164
Non-current assets		
Infrastructure, property, plant and equipment	48,297	45,657
Total non-current assets	48,297	45,657
Total assets	61,228	57,821
Net assets	61,228	57,821
EQUITY		
Accumulated surplus	26,580	24,275
IPPE revaluation surplus	34,648	33,546
Total equity	61,228	57,821

Wentworth Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2025

Wentworth Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	6,812	5,693
Receivables	436	302
Total current assets	7,248	5,995
Non-current assets		
Infrastructure, property, plant and equipment	35,189	33,833
Total non-current assets	35,189	33,833
Total assets	42,437	39,828
LIABILITIES		
Current liabilities		
Borrowings	74	73
Total current liabilities	74	73
Non-current liabilities		
Borrowings	392	466
Total non-current liabilities	392	466
Total liabilities	466	539
Net assets	41,971	39,289
EQUITY		
Accumulated surplus	13,218	11,345
IPPE revaluation surplus	28,753	27,944
Total equity	41,971	39,289

Note – Material accounting policy information

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Wentworth Shire Council Combined Water Supplies

Comprising the whole of the operations and net assets of Council's water supply activities servicing the towns of Wentworth, Dareton, Gol Gol, Pooncarie and Buronga, which is established as a separate Special Rate Fund.

b. Wentworth Shire Council Combined Sewerage Service

Comprising the whole of the operations and net assets of Council's sewerage reticulation and treatment activities servicing the towns of Wentworth, Dareton, Gol Gol, Pooncarie and Buronga, which is established as a Special Rate Fund.

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

Note – Material accounting policy information (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – **25%**

Land tax – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(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'.

Note – Material accounting policy information (continued)

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

(iii) Dividends

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

Local government water supply and sewerage businesses is permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DCCEEW's regulatory and assurance framework and must not exceed:

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

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Wentworth Shire Council

To the Councillors of Wentworth Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Wentworth Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024-25 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Wentworth Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



Wentworth Shire Council

Special Schedules

for the year ended 30 June 2025

Contents

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Special Schedules:

Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2025	6

Background

These Special Schedules have been designed to meet the requirements of special purpose users such as:

- the NSW Grants Commission
- the Australian Bureau of Statistics (ABS)
- the NSW Office of Water (NOW), and
- the Office of Local Government (OLG)

The financial data is collected for various uses including:

- the allocation of Financial Assistance Grants,
- the incorporation of Local Government financial figures in national statistics,
- the monitoring of loan approvals
- the allocation of borrowing rights, and
- the monitoring of the financial activities of specific services

Wentworth Shire Council | Permissible income for general rates | for the year ended 30 June 2025



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Wentworth Shire Council

To the Councillors of Wentworth Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Wentworth Shire Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council		2024/25 Actual maintenance	Net carrying replacement amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	2024/25 Required maintenance ^a	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	20,090	20,009	20,009	419	687	54,870	105,315	62.0%	8.0%	11.0%	17.0%	2.0%
	Sub-total	20,090	20,009	20,009	419	687	54,870	105,315	62.0%	8.0%	11.0%	17.0%	2.0%
Other structures	Other structures	2,809	2,809	2,809	14	22	5,399	8,778	11.0%	21.0%	36.0%	18.0%	14.0%
	Sub-total	2,809	2,809	2,809	14	22	5,399	8,778	11.0%	21.0%	36.0%	18.0%	14.0%
Roads	Sealed roads	4,449	4,449	4,449	1,360	1,174	154,020	222,431	41.0%	49.0%	8.0%	1.0%	1.0%
	Unsealed roads	1,788	1,788	1,788	1,571	966	4,763	6,875	9.0%	42.0%	23.0%	14.0%	12.0%
	Bridges	426	213	213	5	—	14,166	21,261	44.0%	54.0%	1.0%	1.0%	0.0%
	Footpaths	—	—	—	156	77	5,602	8,467	58.0%	39.0%	3.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	—	154,838	154,838	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	6,663	6,450	6,450	3,092	2,217	333,389	413,872	63.0%	30.6%	4.8%	0.8%	0.8%
Water supply network	Water supply network	12,329	12,329	12,329	510	894	47,123	88,065	9.0%	58.0%	19.0%	10.0%	4.0%
	Sub-total	12,329	12,329	12,329	510	894	47,123	88,065	9.0%	58.0%	19.0%	10.0%	4.0%
Sewerage network	Sewerage network	8,997	8,997	8,997	155	262	34,532	59,978	28.0%	44.0%	13.0%	6.0%	9.0%
	Sub-total	8,997	8,997	8,997	155	262	34,532	59,978	28.0%	44.0%	13.0%	6.0%	9.0%
Stormwater drainage	Stormwater drainage	3,428	3,428	3,428	70	61	23,742	38,085	30.0%	29.0%	32.0%	7.0%	2.0%
	Sub-total	3,428	3,428	3,428	70	61	23,742	38,085	30.0%	29.0%	32.0%	7.0%	2.0%
Open space / recreational assets	Swimming pools	2,862	2,862	2,862	80	163	2,005	3,766	0.0%	24.0%	76.0%	0.0%	0.0%
	Playgrounds	737	737	737	19	7	901	1,940	17.0%	15.0%	30.0%	30.0%	8.0%
	Sub-total	3,599	3,599	3,599	99	170	2,906	5,706	5.8%	20.9%	60.4%	10.2%	2.7%

continued on next page ...

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Wentworth Shire Council | Report on infrastructure assets as at 30 June 2025

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council		2024/25 Actual maintenance \$ '000	Net carrying replacement amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000				1	2	3	4	5
Other infrastructure assets	Weir, Wharf Banks	520		520	29	17	9,952	10,399	35.0%	55.0%	5.0%	5.0%	0.0%
	Sub-total	520		520	29	17	9,952	10,399	35.0%	55.0%	5.0%	5.0%	0.0%
	Total – all assets	58,435		58,141	4,388	4,330	511,913	730,198	50.3%	31.8%	10.3%	5.3%	2.3%

(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

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 20242023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	26,384	304.00%	330.25%	161.91%	> 100.00%
Depreciation, amortisation and impairment	8,679				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	58,435	11.09%	2.91%	12.77%	< 2.00%
Net carrying amount of infrastructure assets	526,727				
Asset maintenance ratio					
Actual asset maintenance	4,330	98.68%	82.15%	84.67%	> 100.00%
Required asset maintenance	4,388				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	58,141	7.96%	3.96%	8.65%	
Gross replacement cost	730,198				

(*) 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.

Wentworth Shire Council | Report on infrastructure assets as at 30 June 2025

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	389.68%	405.38%	22.56%	148.17%	61.45%	124.79%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	8.37%	2.21%	25.54%	7.00%	25.58%	7.50%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	85.25%	77.28%	175.29%	119.60%	169.03%	53.37%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	6.32%	3.29%	14.00%	7.00%	15.00%	7.50%	
Gross replacement cost							

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

9.8 QUARTERLY BUDGET REVIEW STATEMENTS - SEP 2025

File Number: RPT/25/677

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.4 Manage public resources responsibly and efficiently for the benefit of the community

Summary

The September Quarterly Budget Review Statement (QBRS) has been prepared in accordance with the NSW Office of Local Government's 2024-2025 Quarterly Budget Review Guidelines. The updated framework aims to improve transparency, consistency, and alignment with the Integrated Planning and Reporting principles.

The September QBRS provides a comprehensive review of Council's financial performance and budget position for the quarter ended 30 September 2025, including

- A detailed analysis of operating performance, including key variations in income and expenditure
- Reporting of capital works progress and associated funding sources
- Updated information on cash and investments, developer contributions, and loan balances; and
- A summary of budget variations exceeding the $\pm 10\%$ or \$50,000 materiality threshold

Consistent with the updated reporting requirements, once this QBRS is formally tabled at the November Council Meeting, a copy of the report and its attachments will be published on Council's website to ensure transparency and public accountability.

Recommendation

That Council:

- a) Receive and note the September 2025 Quarterly Budget Review Statement
- b) Approve the required quarterly variations

Detailed Report

Purpose

The purpose of this report is to present the September Quarterly Budget Review Statements as required by Clause 203 of the *Local Government (General) Regulation 2021*.

Background

QBRS Overview

The Quarterly Budget Review Statement (QBRS) is a key financial management tool required under the Clause 203 of the *Local Government (General) Regulation 2021* and is prepared in accordance with the NSW Office of Local Government (OLG) QBRS Guidelines

The purpose of the QBRS is to:

- Provide a comprehensive quarterly review of Council's financial performance against the adopted and revised budgets
- Ensure Council's operation and capital works programs remain financially sustainable and aligned with the adopted Delivery Program and Operational Plan; and
- Identify and explain any material budget variations, emerging risks or funding pressures that may require corrective action of budget adjustments.

The QBRS supports Council's obligation to manage resources "in a responsible and accountable manner" as required under section 8B of the *Local Government Act 1993* (NSW)

Variance thresholds for detailed explanation have been set at $\pm 10\%$ or \$50,000 which ever is the biggest, in line with Council financial reporting processes.

The QBRS is not only a financial compliance exercise, it provides assurance that the delivery of Council's Operational Plan actions and projects is being achieved within available resources. Through this quarterly review Council can make informed decisions about resource allocation, project timing, or funding priorities.

This QBRS provides assurance that:

- Council's financial performance for the September quarter is being managed with approved budgets;
- Adequate liquidity exists to meet operational and capital commitments; and
- Known risks and variances have been identified, explained and where necessary, addressed through proposed budget adjustments.

Matters under consideration

Financial Snapshot at 30 September 2025

QBRS FINANCIAL OVERVIEW Wentworth Shire Council Budget review for the quarter ended 30/09/25																																	
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Proposed Year End (FY25) Budget	VARIANCE	ACTUAL YTD																						
		Actual 2024/25 \$000's	Budget 2025/25 \$000's	Review Q1 \$000's	Review Q2 \$000's	Review Q3 \$000's	Budget \$000's	\$000's	2025/25 \$000's	ORIGINAL budget v FY25 2025/25 \$000's	2025/25 \$000's																						
Net Operating Result before grants and contributions (excludes capital projects)	General Fund	-6,951	6,950	0	0	0	0	0	-24	6,974	-24	3,855																					
	Water Fund	454	50	0	0	0	0	0	74	144	74	1,454																					
	Sewer Fund	480	703	0	0	0	0	0	55	743	55	1,814																					
	Consolidated	-6,017	7,703	0	0	0	0	0	129	17,529	17,239	6,919																					
Operating Result from operating operations (incl capital grants and contributions) including depreciation, amortisation and impairment of non-financial assets	Consolidated	29,270	24,454	0	0	0	0	2,651	29,105	2,441	9,177																						
	Borrowings																																
Liquidity	Total borrowings																																
	External restrictions	22,484	22,237	0	0	0	0	0	22,237	0	21,213																						
	Internal Allotments	9,552	9,551	0	0	0	0	0	9,551	0	6,525																						
	Unallocated	1,951	2,512	0	0	0	0	0	2,512	0	3,333																						
Capital	Total Cash, Cash Equivalents and Capital Funding	44,087	40,050	0	0	0	0	0	40,050	0	41,666																						
	Capital Funding	40,746	24,545	0	0	0	0	11,246	35,495	11,240	7,603																						
	Capital Expenditure	40,746	24,545	0	0	0	0	11,246	35,495	11,240	7,603																						
	Net Capital	0	0	0	0	0	0	0	0	0	0																						
<table><tr><th>Opening Balance</th><th>Total Cash Contributions Received</th><th>Total Interest Earned</th><th>Total Expenditure</th><th>Total Annual Borrowings (incl/less)</th><th>Net at Restricted Asset</th><th>Consolidated balance of internal borrowings (incl/less)</th></tr><tr><th>As at 1 July 2025 \$000's</th><th>As at this Q \$000's</th><th>As at this Q \$000's</th><th>As at this Q \$000's</th><th>As at this Q \$000's</th><th>As at this Q \$000's</th><th>As at this Q \$000's</th></tr><tr><td>Developer Contributions</td><td>Total Developer Contributions</td><td>1200</td><td>0</td><td>0</td><td>0</td><td>1200</td><td>0</td></tr></table>												Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expenditure	Total Annual Borrowings (incl/less)	Net at Restricted Asset	Consolidated balance of internal borrowings (incl/less)	As at 1 July 2025 \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	Developer Contributions	Total Developer Contributions	1200	0	0	0	1200	0
Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expenditure	Total Annual Borrowings (incl/less)	Net at Restricted Asset	Consolidated balance of internal borrowings (incl/less)																											
As at 1 July 2025 \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's	As at this Q \$000's																											
Developer Contributions	Total Developer Contributions	1200	0	0	0	1200	0																										

Operating Performance (Income & Expenditure Statement)

The Operating Performance Statement provides a summary of Council's financial results for the quarter and year-to-date compared with the adopted and revised budgets. It highlights whether Council is tracking in line with expected revenue and expenditure levels and identifies the key drivers of any material variances

The operating result reflects Council's performance from ordinary activities, that is income less operating expenditure, excluding capital grants and contributions. It is a key indicator of

financial sustainability, showing whether Council is generating sufficient revenue to fund its ongoing operations.

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Consolidated Fund										
Description	Previous Year	Current Year Original	Approved Change	Approved Change	Approved Change	Revised	Recommend ed change	Projected Year End (PTE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget = PTE	2025/26
	2024/25 \$'000's	2025/26 \$'000's	Q 1 \$'000's	Q 2 \$'000's	Q 3 \$'000's	\$'000's	\$'000's	2025/26 \$'000's	2025/26 \$'000's	2025/26 \$'000's
INCOME										
Rates and Annual Charge	11,076	11,640					206	11,846	206	11,804
User Charge and Fee	11,498	12,923						12,923	0	2,044
Other Revenue	1,863	1,959						1,959	0	217
Grants and Contributions - Operating	8,586	12,410						12,410	0	1,764
Grants and Contributions - Capital	21,813	8,134					2,445	10,579	2,445	338
Interest and Investment Income	2,631	2,287						2,287	0	742
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total income from continuing operations	57,520	49,453	0	0	0	0	2,651	52,104	2,651	16,909
EXPENSES										
Employee benefit and on-costs	11,433	10,192						10,192	0	3,263
Materials & Services	13,296	10,857						10,857	0	3,798
Borrowing Costs	1,340	1,282						1,282	0	467
Other Expenses	958	668						668	0	204
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	0	0	0	0	0	22,999	0	7,732
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Depreciation, amortisation and impairment of non financial assets	12,004	10,083							-10,083	2,521
Operating result from continuing Operations	17,266	16,371	0	0	0	0	2,651	29,105	12,734	6,656
Net Operating Result before grants and contribution provided for capital purposes	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318

Key Revenue for the quarter includes:

- Rates & Annual Charges \$11,804,378
- Landfill Revenue \$ 1,679,253
- Financial Assistance Grant \$ 999,227
- Regional Roads Block Grant \$ 860,000
- Water Consumption Charges \$ 634,676

Total operating revenue recognised for the quarter was \$16.909 million, representing 34% if the revised budget.

Key Operating Expenditure for the quarter includes:

- Insurance Premiums \$899,472
- Road Maintenance \$756,505
- Water & Sewer Operations & Maintenance \$675,587
- Landfill Operating Expenditure \$546,093
- State Highway – RMCC maintenance \$438,694

Total operating expenditure for the quarter was \$10.253 million, equating to 31% of the revised budget.

Material income and expenditure variations identified during the September quarter are summarised below. These represent the key movements that have a material impact on Council's operating result for the period.

Income

- \$2,445,230 increase in Capital Grants & Contributions – funding the carried forward projects from 2024/2025.

Expenditure

- There are no material operating expenditure variations required in this quarter.

For transparency, all identified budget variations, including those below the materiality threshold, are detailed in Attachment A.

Reporting by Fund

In accordance with the Quarterly Budget Review Statement Guidelines, Council is required to present operating performance results by fund. This means separate reporting for:

- General Fund – covering Council's core operating, including governance, community services, roads, parks, waste and regulatory services
- Water Fund – Reporting all income and expenditure associated with water supply services; and
- Sewer Fund – covering operation and maintenance of Council's wastewater systems and associated infrastructure.

Each fund is required to be financially self-sustaining, this separation ensures:

- Transparency in how each activity is funded and operated;
- Compliance with restrictions on the use of water and sewer funds;
- Accurate reflection of service performance; and
- Clear accountability to ratepayers and regulators for cost recovery and pricing compliance.

Accordingly, the Income and Expenditure Statement in the QBRs presents a consolidated view of Council's financial performance and individual fund statements showing the operating results for each fund. This enables Council and the community to see how each business area contributes to or draws upon the organisation's overall financial position.

General Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
General Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PYE	
	2024/25 \$'000's	2025/26 \$'000's	Q 1 \$'000's	Q 2 \$'000's	Q 3 \$'000's	\$'000's	\$'000's	2025/26 \$'000's	2025/26 \$'000's	2025/26 \$'000's
INCOME										
Rates and Annual Charges	7,408	7,885					45	7,930	45	7,828
User Charges and Fees	9,656	11,651						11,651	0	1,402
Other Revenue	1,853	1,853						1,853	0	208
Grants and Contributions - Operating	8,552	12,376						12,376	0	1,764
Grants and Contributions - Capital	18,780	8,134					2,445	10,579	2,445	277
Interest and Investment Income	1,671	1,553						1,553	0	731
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	47,973	43,552	0	0	0	0	2,490	46,042	2,490	12,210
EXPENSES										
Employee benefits and on-costs	10,433	9,155						9,155	0	2,985
Materials & Services	11,201	9,193						9,193	0	3,440
Borrowing Costs	1,331	1,274						1,274	0	467
Other Expenses	831	668					14	682	14	203
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	20,290	0	0	0	0	14	20,304	14	7,095
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,262	0	0	0	0	2,476	25,738	2,476	5,115
Depreciation, amortisation and impairment of non financial assets	9,866	8,140						8,140	0	2,035
Operating result from continuing Operations	13,088	15,122	0	0	0	0	2,476	17,598	2,476	3,080
Net Operating Result before grants and contributions provided for capital purposes	-5,692	6,988	0	0	0	0	31	7,019	31	2,803

Water Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Water Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised Budget	Recommended changes for council resolution	Projected Year End (PTE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget + PTE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access Charge	1,539	1,635					84	1,719	84	1,750
User Charge	1,842	1,272					0	1,272	0	642
Fees	0						0	0	0	0
Grants & Contributions - Operating	18	18					0	18	0	0
Interest and Investment Income	611	515					0	515	0	7
Other Income	1						0	0	0	0
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	4,071	3,440	0	0	0	0	84	3,524	84	2,399
EXPENSES										
Employee benefits and salaries	775	802					0	802	0	207
Materials & Services	1,633	1,539					8	1,547	8	246
Borrowing Costs		0					0	0	0	0
Water purchase charges							0	0	0	39
Calculated taxation equivalents							0	0	0	0
Debt guarantee fee							0	0	0	0
Other Expenses	70						0	0	0	0
Net Loss from Disposal of Assets	0						0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	0	0	0	0	8	2,349	8	492
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	0	0	0	0	76	1,175	76	1,907
Depreciation, amortisation and impairment of non financial assets	1,137	1,011					0	1,011	0	253
Surplus / (Deficit) from continuing operations before capital amounts	456	88	0	0	0	0	76	164	76	1,654
Grants and Contributions - Capital	1,849	0					0	0	0	18
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	0	0	0	0	76	164	76	1,672

Sewer Fund

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Sewer Fund										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PTE) Result	VARIANCE ORIGINAL Budget + PTE	ACTUAL YTD
	Actual 2024/25 \$000's	Budget 2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	Budget \$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
INCOME										
Access charges	2,069	2,120					77	2,197	77	2,226
User charges							0	0	0	0
Liquid trade-waste charges							0	0	0	0
Fees							0	0	0	0
Grants and contributions - Operating	16	16					0	16	0	0
Interest and Investment Income	349	219					0	219	0	4
Other Income	0	106					0	106	0	2
Net gain from disposal of assets	0						0	0	0	0
Total Income from continuing operations	2,434	2,461	0	0	0	0	77	2,538	77	2,232
EXPENSES										
Employee benefits and on-costs	225	233					0	233	0	71
Materials & Services	462	585					18	603	18	112
Barraulling Costs	9	8					0	8	0	0
Calculated taxation equivalents							0	0	0	0
Debt Guarantee Fee							0	0	0	0
Other Expenses	57	0					0	0	0	0
Net Loss from Disposal of Assets	0	0					0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	0	0	0	0	18	844	18	183
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	0	0	0	0	59	1,694	59	2,049
Depreciation, amortisation and impairment of non financial assets	1,001	932					0	932	0	233
Surplus / (Deficit) from continuing operations before capital amounts	680	703	0	0	0	0	59	762	59	1,816
Grants and Contributions - Capital	1,184	0					0	0	0	42
Surplus / (Deficit) from continuing operations after capital amounts	1,864	703	0	0	0	0	59	762	59	1,858

When interpreting the operating results by fund:

- The General Fund operating result is the primary indicator of Council's ongoing financial sustainability, as it underpins most community services and discretionary spending
- The Water and Sewer funds are typically cost-recovery operating – surpluses are usually retained within those funds for future capital renewals or to maintain pricing stability.
- Transfers between funds are restricted and can only occur where allowed by specific legislative provisions.

Any recommended budget adjustments that impact one fund only are reflected within that fund's revised budget and do not alter the financial position of other funds.

Capital Works and Funding Statement

The Capital Works and Funding Statement outlines the progress of Council's capital program for the financial year, including performance against the adopted and revised budgets, sources of project funding and any proposed rephasing or budget adjustments

Capital works represent a major component of Council's overall expenditure and are critical for delivering the objectives of the Operational Plan. The program includes infrastructure renewal, new asset creation, upgrades, and asset replacements across key service areas such as roads, drainage, building, community facilities, fleet and water & sewer.

The statement enables Council to assess whether projects are being delivered on time, on budget, and funded sustainably, and to identify any emerging risks or timing issues that may require budget adjustments.

Capital Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
CAPITAL FUNDING										
Rates & other unded funding	11,051	11,640					1,716	13,356	1,716	9,155
Capital Grants & Contributions	21,813	7,808					2,445	10,253	2,445	663
Reserves - External Restrictions	238	4,197					7,079	11,276	7,079	3,955
Reserves - Internally Allocated	0	0					0	0	0	0
New Loans	7,296	0					0	0	0	0
Proceeds from sale of assets	348	600					0	600	0	128
Other - specify							0	0	0	0
Total Capital Funding	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
CAPITAL EXPENDITURE										
WP	11,532	0					0	0	0	0
New Assets	13,245	9,503					3,013	12,516	3,013	1,569
Asset Renewal	15,969	13,185					8,227	21,412	8,227	5,883
Loan Repayments		1,557					0	1,557	0	449
Total Capital Expenditure	40,746	24,245	0	0	0	0	11,240	35,485	11,240	7,901
Net Capital Funding - Surplus (Deficit)	0	0	0	0	0	0	0	0	0	0

During the September quarter, the following Capital expenditure occurred:

- Landfill Upgrade \$2,750,748
- Plant Replacement \$1,763,514
- Roads Renewals \$ 904,698
- Water & Sewer Network \$ 707,927
- Loan Repayments \$ 448,887

As at 30 September, total capital expenditure year to date was \$7.901 million, representing 22% of the revised annual budget.

Material capital expenditure variations identified during the September quarter are summarised below.

- \$9,187,929 for projects carried forward from the 2024/2025 adopted budget where projects commenced in the previous financial year
- \$786,000 for the Buronga Landfill as approved by Council at the August & September Council meetings
- \$500,000 for Land Acquisitions as approved by Council at the June Council meeting
- \$766,220 for Wentworth Raw Water Main replacement as approved at the July Council meeting

For transparency, all identified budget variations, including those below the materiality threshold, are detailed in Attachment A.

Cash and Investment Statement

The Cash and Investment Statement provides a summary of Council's liquidity position as at 30 September and confirms Council's compliance with legislative and policy requirements governing the investment of public funds.

At 30 September, Council held total cash and investments of \$41.066 million. Council's total cash and investments are held across the following fund categories in accordance with legislative requirements.

Cash and Investments Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Review	Budget		Result	ORIGINAL budget v PYE	
	2024/25 \$000's	2025/26 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	\$000's	Q1 \$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's
Total Cash, Cash Equivalents & Investments	44,087	40,000						40,000	0	41,066
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813						11,813	0	12,146
Sewer Fund	6,812	6,812						6,812	0	7,858
Developer contributions - General	1,338	1,338						1,338	0	1,292
Developer contributions - Water								0	0	
Developer contributions - Sewer								0	0	
Transport for NSW Contributions								0	0	
Domestic waste management								0	0	
Stormwater management								0	0	
Other Contract Liabilities & T-Corp Loans	12,571	8,274						8,274	0	9,916
Total Externally Restricted	32,484	28,237	0	0	0	0	0	28,237	0	31,212
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	0	0	11,763	0	9,854
INTERNAL ALLOCATIONS										
Employee leave entitlements	2,449	2,449						2,449	0	2,459
Deposits, retentions and bonds	1,145	1,145						1,145	0	1,145
FAG received in advance	4,101	0						0	0	0
Landfill, Cemeteries & Future Development & Other Reserves	1,957	5,257						5,257	0	2,876
Total Internally Allocated	9,652	8,851	0	0	0	0	0	8,851	0	6,522
Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332

The Unrestricted Cash Balance of \$3,332 million provides sufficient liquidity to meet Council's short-term obligations and cash flow requirements.

Developer Contributions

Under the revised guidelines, Council is now required to provide quarterly reporting on developer contributions. This requirement aims to enhance transparency and accountability in the collection, restriction and application of infrastructure funding received under the *Environmental Planning & Assessment Act 1979* (NSW). Developer Contributions represent funds collected from developers to provide public infrastructure and services required to support new development.

The QBRS must now disclose:

- Total developer contributions received during the financial year to date;
- Expenditure of developer contributions, showing application to capital works or other eligible infrastructure projects;
- Opening and closing balances of contribution reserves; and
- Any material adjustments or reclassifications impacting developer contribution funds.

This reporting provides Council, the community, and oversight bodies with assurance that contributions are collected, restricted, and spent in accordance with adopted Contribution Plans.

Developer Contributions Summary																				
Wentworth Shire Council																				
Budget review for the quarter ended 30/09/2025																				
Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received																		
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other	Interest Earned	Interest Earned	Interest Earned	Assets Expended	Assets Expended	Assets Expended	Internal Borrowing	Internal Borrowing
		Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	As at 30/09/25
Damage	838	0																		838
Roads																				0
Traffic facilities																				0
Paving																				0
Open space	433	1																		434
Community facilities																				0
Other																				0
Total ST 11 Under plans	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292
ST 11 Not under plans																				0
ST 12 Links																				0
ST 14 Planning agreements																				0
ST 14 Contributions																				0
Other																				0
Total Developer Contributions	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292

Legal, strategic, financial or policy implications

The September Quarterly Budget Review Statements are present to Council as required by Clause 203 of the *Local Government (General) Regulation 2021*.

Conclusion

As Council's Responsible Accounting Officer, I certify that the quarterly budget review statement for the quarter end 30 September has been prepared in accordance with the *Local Government (General) Regulation 2021* and the OLG QBRS Guidelines, and that the revised estimated financial position, together with the recommended amendments, are supported by the information in this report.

As required by the guidelines, once this report has been presented to the November Council Meeting, a copy of the report and all related attachments will be made publicly available on Council's website to ensure ongoing transparency and accountability.

Attachments

1. QBRS Qtr 1 Report [↓](#)
2. Attachment A - Q1 Variations [↓](#)

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Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Consolidated Fund										
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PTE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PTE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Rates and Annual Charges	11,076	11,640					206	11,846	206	11,804
User Charges and Fees	11,498	12,923						12,923	0	2,044
Other Revenue	1,863	1,959						1,959	0	217
Grants and Contributions - Operating	8,586	12,410						12,410	0	1,764
Grants and Contributions - Capital	21,813	8,134					2,445	10,579	2,445	338
Interest and Investment Income	2,631	2,287						2,287	0	742
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total Income from continuing operations	57,520	49,453	0	0	0	0	2,651	52,104	2,651	16,909
EXPENSES										
Employee benefits and on-costs	11,433	10,192						10,192	0	3,263
Materials & Services	13,296	10,857						10,857	0	3,798
Borrowing Costs	1,340	1,282						1,282	0	467
Other Expenses	958	668						668	0	204
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,250	22,999	0	0	0	0	0	22,999	0	7,732
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	29,270	26,454	0	0	0	0	2,651	29,105	2,651	9,177
Depreciation, amortisation and impairment of non financial assets	12,004	10,083							-10,083	2,521
Operating result from continuing Operations	17,266	16,371	0	0	0	0	2,651	29,105	12,734	6,656
Net Operating Result before grants and contributions provided for capital purposes	-4,547	8,237	0	0	0	0	206	18,526	10,289	6,318

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget
 Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.

The narrative is important in understanding why budget changes are necessary.

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
General Fund										
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (FYE) Result 2025/26 \$000's	VARIANCE ORIGINAL Budget v FYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Rates and Annual Charges	7,408	7,885					45	7,930	45	7,828
User Charges and Fees	9,656	11,651						11,651	0	1,402
Other Revenue	1,853	1,853						1,853	0	208
Grants and Contributions - Operating	8,552	12,376						12,376	0	1,764
Grants and Contributions - Capital	18,780	8,134					2,445	10,579	2,445	277
Interest and Investment Income	1,671	1,553						1,553	0	731
Other Income	53	0						0	0	0
Net gain from disposal of assets	0	100						100	0	0
Total income from continuing operations	47,973	43,552	0	0	0	0	2,490	46,042	2,490	12,210
EXPENSES										
Employee benefits and on-costs	10,433	9,155						9,155	0	2,985
Materials & Services	11,201	9,193						9,193	0	3,440
Borrowing Costs	1,331	1,274						1,274	0	467
Other Expenses	831	668					14	682	14	203
Net Loss from Disposal of Assets	1,223	0						0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	25,019	20,290	0	0	0	0	14	20,304	14	7,095
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	22,954	23,262	0	0	0	0	2,476	25,738	2,476	5,115
Depreciation, amortisation and impairment of non financial assets	9,866	8,140						8,140	0	2,035
Operating result from continuing Operations	13,088	15,122	0	0	0	0	2,476	17,598	2,476	3,080
Net Operating Result before grants and contributions provided for capital purposes	-5,692	6,988	0	0	0	0	31	7,019	31	2,803

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget
 Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
- 2) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.

The narrative is important in understanding why budget changes are necessary.

Income and Expenses Budget Review Statement											
Wentworth Shire Council											
Budget review for the quarter ended 30/09/2025											
Water Fund											
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (FYE) Result 2025/26 \$000's	VARIANCE ORIGINAL Budget v FYE 2025/26 \$000's	ACTUAL YTD	
INCOME											
Access Charges	1,599	1,635					84	1,719	84	1,750	
User Charges	1,842	1,272					0	1,272	0	642	
Fees	0						0	0	0	0	
Grants & Contributions - Operating	18	18					0	18	0	0	
Interest and Investment Income	611	515					0	515	0	7	
Other Income	1						0	0	0	0	
Net gain from disposal of assets	0						0	0	0	0	
Total Income from continuing operations	4,071	3,440	0	0	0	0	84	3,524	84	2,399	
EXPENSES											
Employee benefits and on-costs	775	802					0	802	0	207	
Materials & Services	1,633	1,539					8	1,547	8	246	
Borrowing Costs		0					0	0	0	0	
Water purchase charges							0	0	0	39	
Calculated taxation equivalents							0	0	0	0	
Debt guarantee fee							0	0	0	0	
Other Expenses	70						0	0	0	0	
Net Loss from Disposal of Assets	0						0	0	0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	2,478	2,341	0	0	0	0	8	2,349	8	492	
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,593	1,099	0	0	0	0	76	1,175	76	1,907	
Depreciation, amortisation and impairment of non financial assets	1,137	1,011					0	1,011	0	253	
Surplus / (Deficit) from continuing operations before capital amounts	456	88	0	0	0	0	76	164	76	1,654	
Grants and Contributions - Capital	1,849	0					0	0	0	18	
Surplus / (Deficit) from continuing operations after capital amounts	2,305	88	0	0	0	0	76	164	76	1,672	
Notes Original Budget +/- approved budget changes in previous quarters = REVISED Budget Revised Budget +/- recommended changes this quarter = PROJECTED year results The quarterly recommended changes to the revised budget are to include: 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan 2) any impacts of year to date expenditure on recommended changes to budget Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information. The narrative is important in understanding why budget changes are necessary.											

Income and Expenses Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Sewer Fund										
Description	Previous Year Actual 2024/25 \$000's	Current Year Original Budget 2025/26 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Approved Changes Review Q 3 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2025/26 \$000's	VARIANCE ORIGINAL budget v PYE 2025/26 \$000's	ACTUAL YTD 2025/26 \$000's
INCOME										
Access charges	2,069	2,120					77	2,197	77	2,226
User charges							0	0	0	0
Liquid trade-waste charges							0	0	0	0
Fees							0	0	0	0
Grants and contributions - Operating	16	16					0	16	0	0
Interest and Investment Income	349	219					0	219	0	4
Other Income	0	106					0	106	0	2
Net gain from disposal of assets	0						0	0	0	0
Total income from continuing operations	2,434	2,461	0	0	0	0	77	2,538	77	2,232
EXPENSES										
Employee benefits and on-costs	225	233					0	233	0	71
Materials & Services	462	585					18	603	18	112
Borrowing Costs	9	8					0	8	0	0
Calculated taxation equivalents							0	0	0	0
Debt Guarantee fee							0	0	0	0
Other Expenses	57	0					0	0	0	0
Net Loss from Disposal of Assets	0	0					0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	753	826	0	0	0	0	18	844	18	183
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	1,681	1,635	0	0	0	0	59	1,694	59	2,049
Depreciation, amortisation and impairment of non financial assets	1,001	932					0	932	0	233
Surplus / (Deficit) from continuing operations before capital amounts	680	703	0	0	0	0	59	762	59	1,816
Grants and Contributions - Capital	1,184	0					0	0	0	42
Surplus / (Deficit) from continuing operations after capital amounts	1,864	703	0	0	0	0	59	762	59	1,858
Notes Original Budget +/- approved budget changes in previous quarters = REVISED Budget Revised Budget +/- recommended changes this quarter = PROJECTED year results The quarterly recommended changes to the revised budget are to include: 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan 2) any impacts of year to date expenditure on recommended changes to budget Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information. The narrative is important in understanding why budget changes are necessary.										

Capital Budget Review Statement										
Wentworth Shire Council										
Budget review for the quarter ended 30/09/2025										
Description	Previous Year	Current Year	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End	Variance	Actual YTD	
	Actual	Budget	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v FYE		
	2024/25 \$000's	2025/26 \$000's	Q 1 \$000's	Q 2 \$000's	Q 3 \$000's	\$000's	2025/26 \$000's	2025/26 \$000's	2025/26 \$000's	
CAPITAL FUNDING										
Rates & other united funding	11,051	11,640					1,716	13,356	1,716	3,155
Capital Grants & Contributions	21,813	7,808					2,445	10,253	2,445	663
Reserves - External Restrictions	238	4,197					7,079	11,276	7,079	3,955
Reserves - Internally Allocated	0	0					0	0	0	0
New Loans	7,296	0					0	0	0	0
Proceeds from sale of assets	348	600					0	600	0	128
Other - specify							0	0	0	0
Total Capital Funding	40,746	24,245	0	0	0	11,240	35,485	11,240	7,901	
CAPITAL EXPENDITURE										
WIP	11,532	0					0	0	0	0
New Assets	13,245	9,503					3,013	12,516	3,013	1,569
Asset Renewal	15,969	13,185					8,227	21,412	8,227	5,883
Loan Repayments		1,557					0	1,557	0	449
Total Capital Expenditure	40,746	24,245	0	0	0	11,240	35,485	11,240	7,901	
Net Capital Funding - Surplus (Deficit)	0	0	0	0	0	0	0	0	0	0

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Where the **Total Capital Funding** and the **Total Capital Expenditure** values do not match an explanation is to be provided.

Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.

The quarterly recommended changes to the revised budget are to include:

- 1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan;
- 2) any impacts of year to date expenditure on recommended changes to budget
- 3) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.

The narrative is important in understanding why budget changes are necessary.

Cash and Investments Budget Review Statement

Wentworth Shire Council

Budget review for the quarter ended 30/09/2025

Description	Previous Year	Current Year	Approved	Approved	Approved	Revised	Recommended	Projected	Variance	Actual
	Actual 2024/25 \$000's	Budget 2025/26 \$000's	Review Q 1 \$000's	Review Q 2 \$000's	Review Q 3 \$000's	Budget \$000's	for council resolution Q1 \$000's	Year End (PYE) Result 2025/26 \$000's	ORIGINAL budget v PYE 2025/26 \$000's	YTD 2025/26 \$000's
Total Cash, Cash Equivalents & Investments	44,087	40,000						40,000	0	41,066
EXTERNALLY RESTRICTED										
Water Fund	11,813	11,813						11,813	0	12,146
Sewer Fund	6,812	6,812						6,812	0	7,858
Developer contributions - General	1,288	1,338						1,338	0	1,292
Developer contributions - Water								0	0	
Developer contributions - Sewer								0	0	
Transport for NSW Contributions								0	0	
Domestic waste management								0	0	
Stormwater management								0	0	
Other Contract Liabilities & T-Corp Loans	12,571	8,274						8,274	0	9,916
Total Externally Restricted	32,484	28,237	0	0	0	0	0	28,237	0	31,212
Cash, cash equivalents & investments not subject to external restrictions	11,603	11,763	0	0	0	0	0	11,763	0	9,854
INTERNAL ALLOCATIONS										
Employee leave entitlements	2,449	2,449						2,449	0	2,499
Deposits, retentions and bonds	1,145	1,145						1,145	0	1,145
FAG received in advance	4,101	0						0	0	0
Landfill, Cemeteries & Future Development & Other Reserves	1,957	5,257						5,257	0	2,878
Total Internally Allocated	9,652	8,851	0	0	0	0	0	8,851	0	6,522
Unallocated	1,951	2,912	0	0	0	0	0	2,912	0	3,332

External Restrictions - must be used for a specific purpose and are not to be used for general operations. The funds are bound by legislation or third party agreement that restricts their use.

Internal Allocations - Council have allocated by resolution or policy to identified programs of work and any forward plans identified by Council. These allocations are at the discretion of council.

Developer Contributions Summary Wentworth Shire Council 30/09/2025																
Budget review for the quarter ended 30/09/2025																
Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received														
		Cash			Non-Cash Land			Non-Cash Other			Interest Earned			Amounts Expended		
		Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's	Q1 \$000's	Q2 \$000's	Q3 \$000's
Drainage																
Roads	835	3														838
Traffic facilities																0
Parking																0
Open space	453	1														454
Community facilities																0
Other																0
Total \$7.11 Under Plans	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292
\$7.11 Not under plans																0
\$7.12 Levies																0
\$7.4 Planning agreements																0
\$64 Contributions																0
Other																0
Total Developer Contributions	1,288	4	0	0	0	0	0	0	0	0	0	0	0	0	0	1,292
Notes																
All developer contributions received are to be disclosed, and distinguished as cash or non cash. Recognition occurs when council gains control over the asset (cash or non cash). Councils have obligations to provide facilities from contribution revenue levied on developers under the provisions of s7.4, s7.11 and s7.12 of the <i>Environmental Planning and Assessment Act 1979</i> . Developer contributions may only be expended for the purpose for which the contributions were required, however council may apply contributions according to the priorities established in work schedules for the contribution plan. 'Amounts Expended' only includes monetary expenditure. The result should be a positive and not negative result.																

Revenue Quarterly Budget Variations

Carry Forwards from 2024/2025 Financial Year

Description	Amount	Funding
EV Chargers Grant	\$ 28,680.00	Capital Grants
Flood Recovery Grant	\$ 538,345.00	Capital Grants
R4R Round 9	\$ 1,653,227.00	Capital Grants
Regional Leakage Reduction Program	\$ 62,859.00	Capital Grants
Safe & Secure Water Fund	\$ 152,119.00	Capital Grants

Reccomended September Variations

Description	Amount	Funding
Additional Water, Sewer & Domestic Waste Management Charges	\$ 206,000.00	Rates & Annual Charges

Operating Expenditure Quarterly Budget Variations**Council Approved Variations**

Description	Amount	Funding
Financial Assistance Program (as Approved by Council at June Meeting)	\$13,536	Rates & Other

Reccomended September Variations

Description	Amount	Funding
Water Fund Transfer from capital expenditure to operational expenditure	\$7,500	Rates & Other
Sewer Fund Transfer from capital expenditure to operational expenditure	\$18,500	Rates & Other

Capital Expenditure Quarterly Budget Variations

Carried Forward from 2024/2025 Financial Year

Description	Amount	Funding
Civic Centre EV Charger	\$ 27,700.00	Rates & Other
Buronga Landfill Expansion	\$ 5,206,590.00	External Restrictions / Reserves
Midway EV Charger	\$ 5,500.00	Rates & Other
Buronga Toilet Block	\$ 135,638.00	Rates & Other
Caravan Park EV Charger	\$ 2,040.00	Rates & Other
Punt Rd Stormwater	\$ 115,225.00	Capital Grants & Contributions
Melaluca St & Hendy Rd Stormwater	\$ 45,625.00	Rates & Other
Dareton Main St Upgrade	\$ 105,294.00	Capital Grants & Contributions
Junction Viewing Platform	\$ 332,891.00	Capital Grants & Contributions
Deport Upgrade	\$ 250,000.00	Rates & Other
Buronga EDS	\$ 19,700.00	Rates & Other
Sewer Jetter	\$ 135,000.00	Rates & Other
Rowing Club Building Extension	\$ 423,120.00	Capital Grants & Contributions
Wentworth Showgrounds Kitchen Upgrade	\$ 164,574.00	Capital Grants & Contributions
Mcleod oval toilet block	\$ 20,000.00	Rates & Other
Pooncarie Kitchen Upgrade	\$ 246,025.00	Capital Grants & Contributions
Darling St Footpath Upgrade	\$ 451,374.00	Capital Grants & Contributions
Buronga Shared Way	\$ 353,069.00	Capital Grants & Contributions
Sewer Main Referbishment	\$ 500,000.00	External Restrictions / Reserves
Wentworth Sewer Pump Station #4	\$ 24,720.00	External Restrictions / Reserves
Wilson Sewer Pump Station	\$ 165,000.00	External Restrictions / Reserves
Gol Gol Sewer Pump Station #11	\$ 33,320.00	External Restrictions / Reserves
Sewer Generators	\$ 18,110.00	External Restrictions / Reserves
Gol Gol Sewer Pump Station #4	\$ 10,000.00	External Restrictions / Reserves
Wentworth Sewer Pump Station #2	\$ 49,415.00	External Restrictions / Reserves
Water Leakage & District Meter	\$ 142,234.00	External Restrictions / Reserves
Dareton Raw Water Pump Station Upgrade	\$ 37,580.00	External Restrictions / Reserves
Gol Gol Water Treatment Plant Upgrade	\$ 37,580.00	External Restrictions / Reserves
Wentworth Water Treatment Plant Upgrade	\$ 80,095.00	External Restrictions / Reserves
Wentworth Raw Water Pipeline	\$ 15,830.00	External Restrictions / Reserves
Buronga / Gol Gol Water Model	\$ 125,970.00	External Restrictions / Reserves
Water Generators	\$ 18,180.00	External Restrictions / Reserves

Council Approved Variations

Description	Amount	Funding
Buronga Landfill (as Approved by Council at Aug & Sept Meetings)	\$ 786,000.00	External Restrictions / Reserves
Native Title Compensation(as Approved by Council at June Meeting)	\$ 500,000	Rates & Other
Wentworth Raw Water Pipeline (as Approved by Council at July Meeting)	\$ 766,220	External Restrictions / Reserves

Recommened September Variations

Description	Amount	Funding
Water Fund Transfer from capital expenditure to operational expenditure	-\$7,500	Rates & Other
Sewer Fund Transfer from capital expenditure to operational expenditure	-\$18,500	Rates & Other

9.9 QUARTERLY OPERATIONAL PLAN PROGRESS REPORT

File Number: RPT/25/680

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

In accordance with the Local Government Integrated Planning and Reporting Framework, Council develops a Four Year Delivery Program and a One Year Operational Plan, which details the actions to be undertaken by Council to implement the strategies established in the Community Strategic Plan.

The *Local Government Act 1993* requires that progress is reported to Council with respect to the principal actions detailed in its Operational Plan at least every six months. To better align with the Quarterly Budget Review Process, the Operational Plan progress report is also compiled on a quarterly basis.

Carry forward actions

- 2.4.4 – Buronga Riverfront Toilet Block
- 2.4.5 – Buronga Pump Track Stage 2
- 2.4.6 – Greater Darling Junction Viewing Platform
- 3.2.5 – Loop Road
- 3.2.8 – Darling Street Footpaths
- 3.2.9 – Wentworth Rowing Club Extension
- 3.2.10 – Showgrounds Kitchen Upgrade
- 3.2.11 – Pooncarie Reserve Kitchen Upgrade
- 3.2.12 – Dareton Main Street Upgrade
- 3.2.13 – Wentworth Depot Upgrade
- 3.2.14 – Buronga to Gol Sharedway Upgrade
- 3.4.12 – Water Leakage & District Metering Program
- 3.4.13 – Wentworth Raw Water Pump Station
- 3.4.14 - Dareton Raw Water Pump Station
- 3.4.15 – Gol Gol Water Treatment Plant
- 3.4.16 – Wentworth Water Treatment Plant
- 3.5.7 – Punt Road Stormwater

New Actions

- 3.5.8 – Dawn Avenue Stormwater

Completed actions

- 2.4.4 – Buronga Riverfront Toilet Block
- 2.4.5 – Buronga Pump Track Stage 2
- 3.2.5 – Loop Road
- 3.2.6 – Darling Street Footpaths
- 3.2.10 – Showgrounds Kitchen Upgrade
- 3.2.11 – Pooncarie Reserve Kitchen Upgrade
- 3.2.12 – Dareton Main Street Upgrade
- 3.4.10 – Buronga Waste Water Treatment Plant
- 3.4.11 – Wentworth Waste Water Treatment Plant

Recommendation

That Council notes the report

Detailed Report

Purpose

The purpose of this report is to detail Council's progress on implementing the 2025-2026 Operational Plan.

Background

In accordance with the Local Government Integrated Planning and Reporting Framework, Council develops a Four Year Delivery Program and a One Year Operational Plan, which details the actions to be undertaken by Council to implement the strategies established in the Community Strategic Plan.

The *Local Government Act 1993* requires that progress is reported to Council with respect to the principal actions detailed in its Operational Plan at least every six months. To better align with the Quarterly Budget Review Process, the Operational Plan progress report is also compiled on a quarterly basis.

Matters under consideration

The quarterly Operational Plan progress report provides an update on Council's performance in delivering the key actions and initiatives outlined in the Operational Plan for the reporting period. It highlights achievements, progress and any challenges encountered in implementing projects and services that contribute to the objectives of the Delivery Program.

The report is prepared in accordance with legislative obligations which require councils to report on the implementation of their Delivery Program and Operational Plan.

The report demonstrates Council's commitment to transparency, good governance, and continuous improvement by tracking performance, identifying emerging priorities, and ensuring that resources and activities remain aligned with the community needs and strategic goals.

Council's 2025-2026 Operational Plan commenced with 62 actions aligned with the four themes of:

- A vibrant, growing and thriving region,
- A great place to live,
- A community that works to enhance and protect its physical and natural environment,
- Is supported by strong and ethical civic leadership with all activities conducted in an open, transparent, and inclusive manner.

Each action has been allocated to a department who is accountable for its progress. The responsible officer is required to assess the status of the action as follows:

Status Option	Definition	Legend
Annual Action Completed	Annual Action completed for the year	
Specific Action Completed	Specific Action completed for the year	
Annual Action Progressing	Annual Action underway and is progressing as planned	
Specific Action Progressing	Specific Action underway and is progressing as planned	
Stalled	There is an issue that has delayed progress with this action	
Not due to start	Action not scheduled to start until later in the year	
Deferred	Action will not happen this year	

The Wentworth Shire Council's Quarterly Operational Plan Progress Report (refer attachment 1) the progress for the period July 2025 to September 2025 is as follows:

Status Option	Action Status – 1 st Quarter	Action Status – 2 nd Quarter	Action Status – 3 rd Quarter	Action Status – 4 th Quarter
Annual Action Completed	0			
Specific Action Completed	9			
Annual Action Progressing	42			
Specific Action Progressing	28			
Stalled	0			
Not due to Start	1			
Deferred	0			

Actions added during the quarter: 18

During the quarter, a total of 17 actions were carried forward from the previous financial year to ensure their completion and continued alignment with Council's strategic priorities. In addition, one new action was added to the Operational Plan, bringing the total number of actions for the year to 80.

These actions reflect Council's commitment to maintaining momentum on ongoing projects while responding to emerging priorities and opportunities identified since the plan's adoption. The carried forward and new actions have been integrated into the reporting framework to ensure consistent monitoring and accountability across all operational activities.

Carry forward actions

- 2.4.4 – Buronga Riverfront Toilet Block

- 2.4.5 – Buronga Pump Track Stage 2
- 2.4.6 – Greater Darling Junction Viewing Platform
- 3.2.5 – Loop Road
- 3.2.8 – Darling Street Footpaths
- 3.2.9 – Wentworth Rowing Club Extension
- 3.2.10 – Showgrounds Kitchen Upgrade
- 3.2.11 – Pooncarie Reserve Kitchen Upgrade
- 3.2.12 – Dareton Main Street Upgrade
- 3.2.13 – Wentworth Depot Upgrade
- 3.2.14 – Buronga to Gol Sharedway Upgrade
- 3.4.12 – Water Leakage & District Metering Program
- 3.4.13 – Wentworth Raw Water Pump Station
- 3.4.14 – Dareton Raw Water Pump Station
- 3.4.15 – Gol Gol Water Treatment Plant
- 3.4.16 – Wentworth Water Treatment Plant
- 3.5.7 – Punt Road Stormwater

New Actions

- 3.5.8 – Dawn Avenue Stormwater

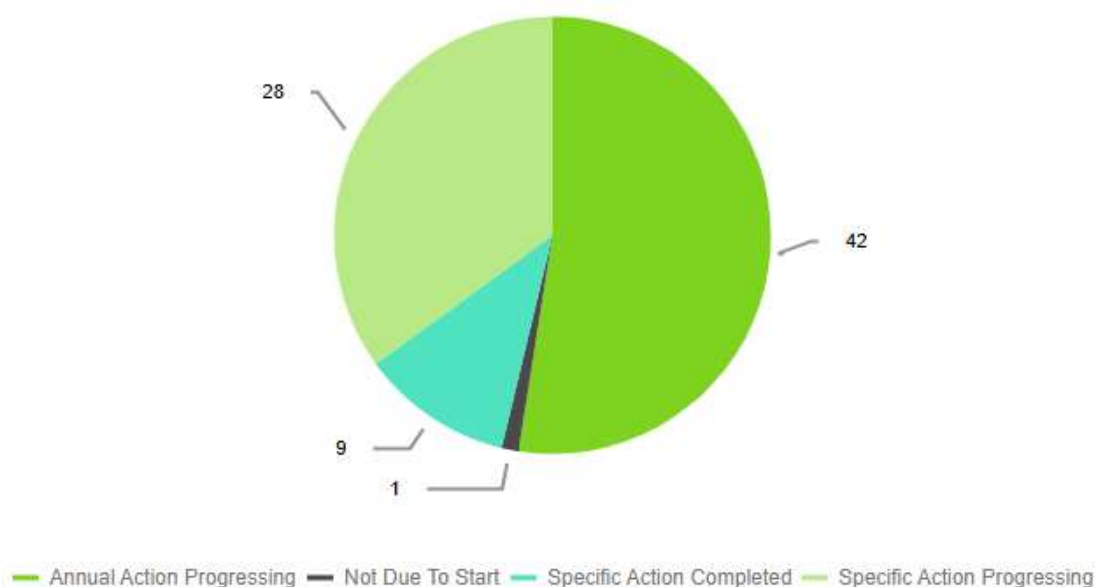
Of the 17 carried forward actions, nine (9) were successfully completed during the quarter, demonstrating strong progress in finalising outstanding projects from the previous year.

The completion of these actions reflects Council's continued focus on delivering outcomes, resolving legacy items and maintain momentum across key program areas to support ongoing community and organisation objectives.

Completed actions

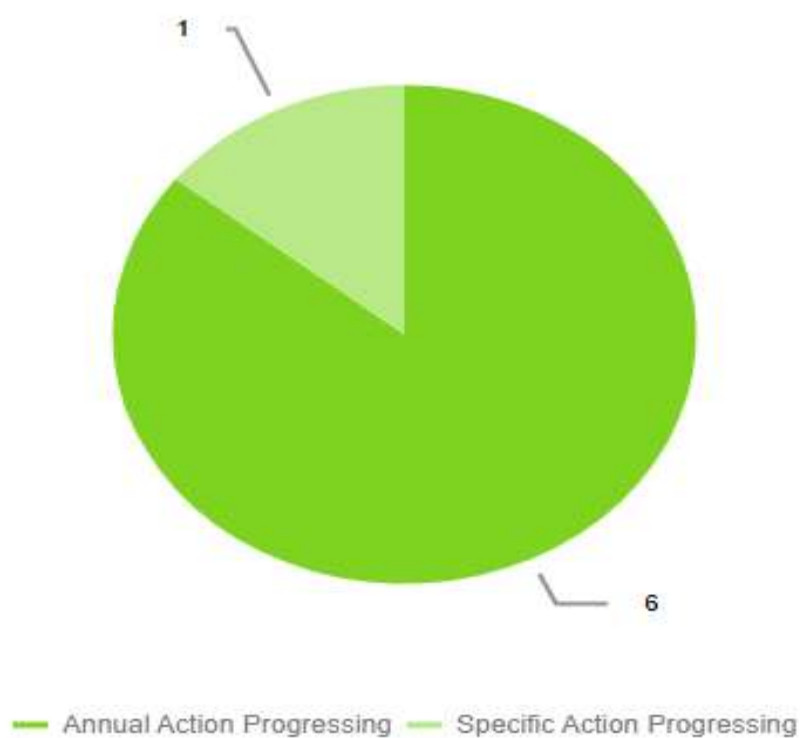
- 2.4.4 – Buronga Riverfront Toilet Block
- 2.4.5 – Buronga Pump Track Stage 2
- 3.2.5 – Loop Road
- 3.2.6 – Darling Street Footpaths
- 3.2.10 – Showgrounds Kitchen Upgrade
- 3.2.11 – Pooncarie Reserve Kitchen Upgrade
- 3.2.12 – Dareton Main Street Upgrade
- 3.4.10 – Buronga Waste Water Treatment Plant
- 3.4.11 – Wentworth Waste Water Treatment Plant

All Actions

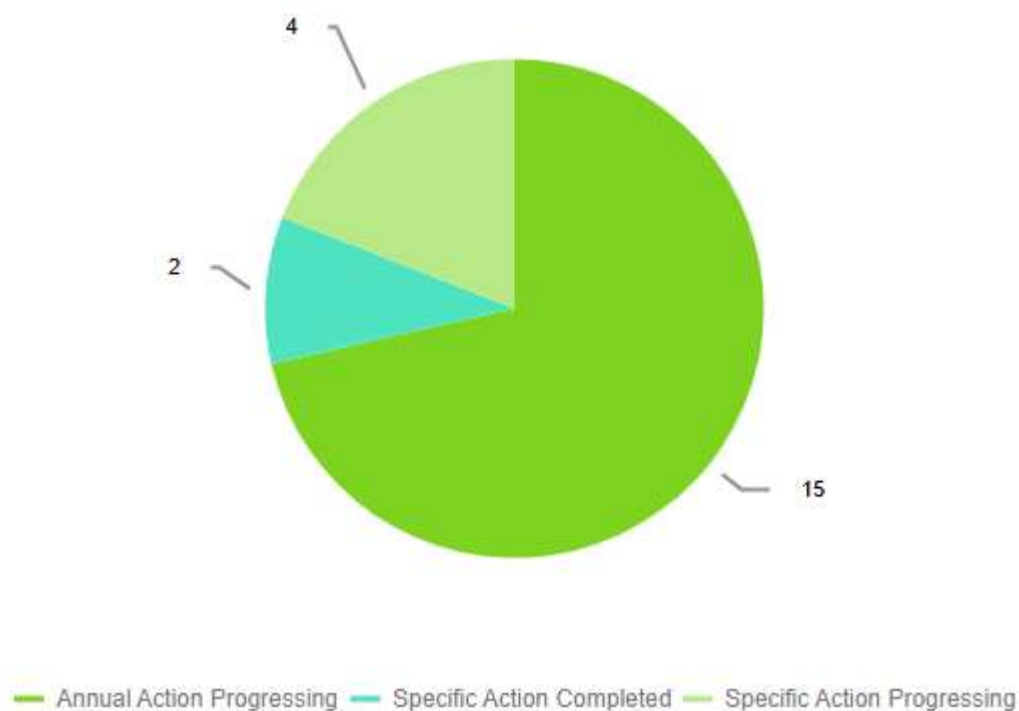


Strategic Direction

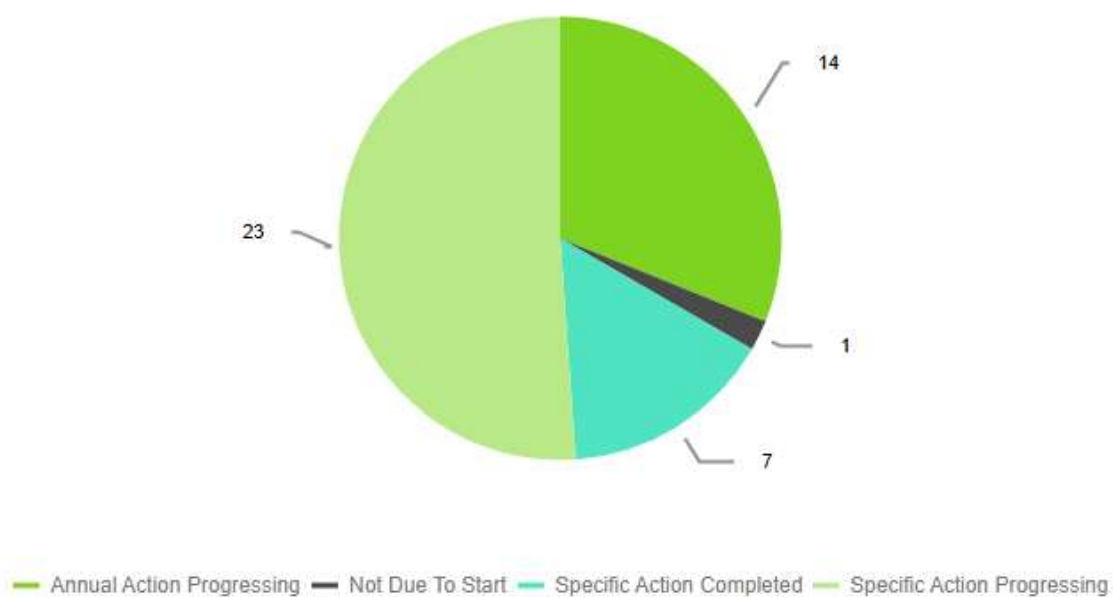
Our Economy



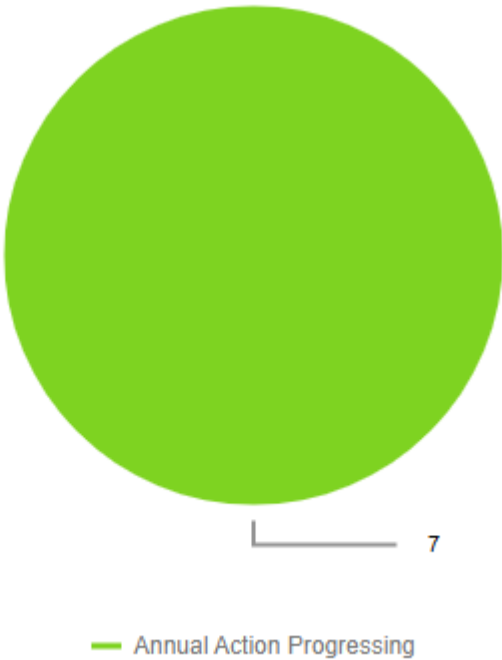
Our Community



Our Environment



Our Leadership



Department



Legal, strategic, financial or policy implications

The tabling of Council’s Quarterly Operational Plan Progress Report carries a range of legal, strategic and financial implications. Legally, the report demonstrates Council’s compliance with the Integrated Planning and Reporting Framework under the *Local Government Act 1993* (NSW), which requires regular reporting on the implementation of the Operational Plan.

Strategically, the report provides transparency on the progress of key actions, ensuring alignment with Council’s Delivery Program. Financially, for those specific actions that were not completed during the previous reporting period, the associated financial implication have been carried forward into the new financial year. Further detail on these financial impacts is provided in the Quarterly Budget Review Statement, which outlines budget adjustments and carry-over commitments required to support the continued delivery of these actions.

Conclusion

The Quarterly Operational Plan Progress report details Council’s overall progress against all 80 Operational Plan actions for the period July 2025 – September 2025.

Attachments

- 1. Quarterly Operational Plan Progress Report - Sep 2025[↗](#)

Wentworth
SHIRE COUNCIL

**Operational Plan Quarterly
Progress Report
September 2025**



About this report

This progress report is for the three-month period 1 July 2025 to 30 September 2025 and has been prepared in accordance with the requirements of Section 404(5) of the *Local Government Act 1993*, (NSW) which states that the General Manager must ensure that regular progress reports are provided to the Council, reporting as to its progress with respect to the principal activities detailed in its delivery program. Progress reports must be provided at least every 6 months.

Each action has been allocated to a Department who is accountable for its progress. The responsible officer is required to assess the status of the action as follows:

Status Option	Definition	Legend
Annual Action Completed	Annual Action completed for the year	
Specific Action Completed	Specific Action completed for the year	
Annual Action Progressing	Annual Action underway and is progressing as planned	
Specific Action Progressing	Specific Action underway and is progressing as planned	
Stalled	There is an issue that has delayed progress with this action	
Not due to start	Action not scheduled to start until later in the year	
Deferred	Action will not happen this year	

Strategic Direction: Our Economy

Wentworth Shire is a vibrant, growing and thriving Region.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
1.1	Create a supportive Environment for business to invest and grow	1.1.1	Utilise the Economic Development Strategy to advocate for approaches that create economic diversification and provide broader employment opportunities.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. Preliminary work on a potential investment prospectus has commenced, aimed at highlighting key opportunities within the region, to attract sustainable investment and drive local job growth. This was identified as an action in the Economic Development Strategy.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
1.2	Promote the Wentworth Region as a desirable visitor and tourism destination.	1.1.2	Support educational and employment opportunities that retain young people and local talent, attract new workers and provide opportunities for the unemployed.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		1.2.1	Visitor Information Centre Services.	Annual Action Progressing	Team Leader Visitor Information Centre	This is an ongoing annual action of Council.	
		1.2.2	Work in partnership to expand the branding, promotion, attraction and opportunities in support of the growth of the visitor economy.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.2.3	Support the activities of Murray Regional Tourism, Destination NSW Riverina-Murray, and Wentworth Regional Tourism Inc.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. Council partnered with Wentworth Regional Tourism Inc to promote the "Why not Winter in Wentworth Campaign" .	
		1.2.4	Fibre Optic Symphonic Orchestra - Bruce Munro Art Installation	Specific Action Progressing	General Manager	Works have commenced onsite. Art Installation has been booked for shipping from the UK and will be in Wentworth in mid December. Studio installation team have been booked for February 2026. The project is on track to meet the targeted opening in early April.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
1.3	High quality connectivity across the region.	1.3.1	Advocate for high standard physical and digital connectivity.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. Council has provided in principle support for Mildura Rural City Council's Integrated Transport and Land Use Strategy including their advocacy priority titled Monak Bridge and to commence advocacy in support of a Heavy Vehicle Bypass.	

Strategic Direction: Our Community

Wentworth Shire is a great place to live.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
2.1	Continue to create opportunities for inclusion where all people feel welcome and participate in community life.	2.1.1	We foster a sense of community belonging and diversity.	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council. During the quarter Council facilitated a services expo, designed to connect the community with a wide range of service provider, support organisations and emergency services operating across the Shire.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.1.2	Actively engage with and include the perspectives and knowledge of the local indigenous community	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. The General Manager meets with numerous indigenous groups on a regular basis and has signed a letter of support for a grant application being prepared by the Dareton Aboriginal Land Council.	
		2.1.3	Support the delivery and development of events that contribute to economic prosperity, liveability and social cohesion.	Annual Action Progressing	Team Leader Visitor Information Centre	This is ongoing annual action of Council. Council has provided support for the following events - Sunraysia Safari Rally - Country Music Festival - Wentworth Show	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.1.4	Support cultural, recreational and community interaction opportunities through the Financial Assistance Program	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council. This quarter Council approved \$29,863.60 of financial assistance.	
		2.1.5	Implement actions outlined in the Disability Action Plan	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council. In July Council actively promoted the 2025 Outback Disability Expo that was held in Broken Hill.	
2.2	The community has access to services and initiatives that contribute to well being across all stages of life	2.2.1	Provide libraries that support social interaction and encourage lifelong learning.	Annual Action Progressing	Team Leader Library Services	This is an ongoing annual action of Council. Total visitation numbers for the quarter - Midway 1,896 - Dareton 288 - Wentworth - 4,502 Key events/highlights include School holiday programs and Book Week.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.2.2	Develop and maintain effective relationships to advocate for the needs of the community.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		2.2.3	Support the work of the Wentworth Interagency Group.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		2.2.4	Our buildings and spaces are designed to be inclusive and accessible to all community members	Annual Action Progressing	Manager Engineering Services	This is an ongoing annual action of Council. Buronga Riverfront toilet block has been completed including full accessible toilet and access ramps.	
2.3	To have a safe community	2.3.1	Regulatory Services are provided to support the health, safety and well being of the community.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.3.2	Continue to engage with the Local Area Command on key community safety issues	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		2.3.3	Facilitate the Local Emergency Management Committee to ensure a co-ordinated approach by all agencies having responsibilities and functions in emergencies	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. During the quarter the General Manager participated in Regional & Local Emergency Management Committee Meetings.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.3.4	In partnership with Transport for NSW continue to identify and resolve road and pedestrian safety issues	Annual Action Progressing	Manager Works	This is an ongoing annual action of Council. Council received confirmation from NSW Transport for NSW that 6 road safety project for this year have been approved. Road Safety Officer provides Council with a quarterly update on activities undertaken for that quarter.	
		2.3.5	Being a Child Safe organisation.	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.3.6	Dareton CCTV.	Specific Action Progressing	Manager Technology Services	Work has commenced with the contractor to identify potential locations for the Cameras. Draft plans have been provided to the Dareton Community Action Team for feedback.	
2.4	To have a strong sense of place.	2.4.1	Community pride is encouraged through the beautification and maintenance of our towns	Annual Action Progressing	Team Leader Parks & Gardens	This is an ongoing annual action of Council.	
		2.4.2	Undertake specific public spaces capital works projects - Ski Reserve Rehabilitation project	Specific Action Progressing	Manager Engineering Services	Project has commenced and is on schedule to be completed on time.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.4.3	Undertake specific public spaces capital works projects - Open Spaces Development	Specific Action Progressing	Manager Engineering Services	Project has commenced and is on track to be completed by the end of December.	
		2.4.4	Undertake specific public spaces capital works projects - Buronga Riverfront Toilet Block	Specific Action Completed	Manager Engineering Services	This is a carry forward project from 24/25 and since been completed.	
		2.4.5	Undertake specific public spaces capital works projects - Buronga Pump Track Stage 2	Specific Action Completed	Manager Engineering Services	This is a carried forward project from 24/25 and since been completed.	
		2.4.6	Undertake specific public spaces capital works projects - Greater Darling Junction Viewing Platform	Specific Action Progressing	Manager Engineering Services	This is a carry forward project from 24/25 and is track to be completed by the end of December.	

Strategic Direction: Our Environment

Wentworth is a community that works to enhance and protect its physical and natural environment.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.1	An urban environment that maintains and enhances our sense of identity and place.	3.1.1	Manage development through a transparent and efficient assessment process.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. Council has appointed a Sydney Consulting firm to help manage the assessment process while it undertakes recruitment for additional planning staff.	
		3.1.2	Develop, review and update Strategic Planning documents as required.	Annual Action Progressing	Strategic Development Officer	This is an ongoing annual action of Council. The review and update to the Buronga Gol Gol Structure Plan is progressing and will go on Public Exhibition in December.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.2	Our public assets are well maintained and able to meet the growing population demands.	3.2.1	Land Tenure Program	Annual Action Progressing	Property & Land Tenure Officer	This is an ongoing annual action of Council.	
		3.2.2	Maintain transport network including Roads, Bridges & Footpaths	Annual Action Progressing	Team Leader Roads	This is an ongoing annual action of Council.	
		3.2.3	Maintain community facilities including halls, ovals, pools and other sporting facilities	Annual Action Progressing	Manager Works	This is an ongoing annual action of Council.	
		3.2.4	Prioritise and implement recommendations of Asset Management Plans - Regional Emergency Road Repair Fund	Specific Action Progressing	Manager Works	Program of works is progressing as scheduled.	
		3.2.5	Prioritise and implement recommendations of Asset Management Plans - Loop Road	Specific Action Completed	Manager Works	This is a carried forward project from 24/25 and has since been completed.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.6	Prioritise and implement recommendations of Asset Management Plans - Milpara Road	Specific Action Progressing	Manager Works	Final design and required approvals have commenced.	
		3.2.7	Prioritise and implement recommendations of Asset Management Plans - Flood Recovery Activities - Roads, Bridges, Footpaths	Specific Action Progressing	Team Leader Roads	Works have commenced on Old Broken Hill Road and finalisation of works on Anabranch Mail Road. These are the last two projects on the approved schedule of works.	
		3.2.8	Prioritise and implement recommendations of Asset Management Plans - Darling Street Footpaths	Specific Action Completed	Manager Works	This is a carried forward project from 24/25 and since been completed.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.9	Prioritise and implement recommendations of Asset Management Plans - Wentworth Rowing Club Extension	Specific Action Progressing	Manager Works	This is a carried forward project from 24/25. Tender for appointment of the contractor to go to the October Council for endorsement.	
		3.2.10	Prioritise and implement recommendations of Asset Management Plans - Showgrounds Kitchen Upgrade	Specific Action Completed	Manager Engineering Services	This project was carried forward from 24/25 and has since been completed.	
		3.2.11	Prioritise and implement recommendations of Asset Management Plans - Pooncarie Reserve Kitchen Upgrade	Specific Action Completed	Manager Engineering Services	This project was carried forward from 24/25 and has since been completed.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.12	Prioritise and implement recommendations of Asset Management Plans - Dareton Main Street	Specific Action Completed	Manager Works	This project was carried forward from 24/25 and since been completed.	
		3.2.13	Prioritise and implement recommendations of Asset Management Plans - Wentworth Depot Upgrade	Specific Action Progressing	Manager Works	This project has been carried forward from 24/25. The majority of the works has been completed, just waiting on the installation of the new electric gates.	
		3.2.14	Prioritise and implement recommendations of Asset Management Plans - Buronga to Gol Gol Shared Ways	Specific Action Progressing	Manager Works	This project has been carried forward from 24/25 and is on track to be completed by the end of December.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.3	Minimise the impact on the natural environment	3.3.1	Effectively manage weeds to protect our biodiversity and natural environment.	Annual Action Progressing	Manager Works	This is an ongoing annual action of Council.	
		3.3.2	Monitor and investigate Illegal Dumping Activities as required	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		3.3.3	Support the activities of the Murray Darling Association	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		3.3.4	Advocate for the sustainable management of the Darling-Barka River and the Menindee Lakes	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	
		3.3.5	Wentworth Flood Study	Specific Action Progressing	Strategic Development Officer	Project is progressing as scheduled. Community consultation to commence in December.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.4	Use and manage our resources wisely.	3.4.1	Provide best practice water, waste water and stormwater management infrastructure	Annual Action Progressing	Team Leader Water & Waste Water	This is an ongoing annual action of Council.	
		3.4.2	Provide and promote resource recovery and recycling initiatives.	Annual Action Progressing	Manager Waste	This is an ongoing annual action of Council. Works on the enhanced resource recovery facilities at the Buronga Landfill are progressing as part of the expansion project. Negotiations has commenced on the implementation of Council's new waste collection contracts.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.3	Encourage businesses and the community to be socially and environmentally responsible	Annual Action Progressing	Manager Waste	This is an ongoing annual action of Council. During the quarter Council completed the installation of 3 EV Chargers in Wentworth & Buronga.	
		3.4.4	Buronga Landfill Expansion	Specific Action Progressing	Director Roads & Engineering	Project is on track to be completed by mid November.	
		3.4.5	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Water Treatment Plant Upgrades	Specific Action Progressing	Manager Engineering Services	Stage 1 of Pooncarie WTP on track to be completed by the end of December	
		3.4.6	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Gol Gol East Raw Water Pump Station	Not Due To Start	Manager Engineering Services		

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.7	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Wilson Sewer Pump Station	Specific Action Progressing	Manager Engineering Services	Contractors have been engaged. Works to commence after Christmas.	
		3.4.8	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Buronga Sewer Pump Station #9	Specific Action Progressing	Manager Engineering Services	Final designs and approvals have commenced.	
		3.4.9	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Sewer Main Refurbishments	Specific Action Progressing	Manager Engineering Services	Stage 1 works have been completed. Currently working with the contractor to identify the next stage of works.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.10	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Buronga Waste Water Treatment Plant	Specific Action Completed	Manager Engineering Services	Works identified for 25/26 have been completed.	
		3.4.11	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan - Wentworth Waste Water Treatment Plant	Specific Action Completed	Manager Engineering Services	2025/2026 Works have been completed.	
		3.4.12	Water Leakage & District Metering Program	Specific Action Progressing	Manager Engineering Services	This project has been carried forward from 2024/2025 and is scheduled for completion by the end of October.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.13	Wentworth Raw Water Pump Station	Specific Action Progressing	Manager Engineering Services	This project has been carried forward from 24/25. Draft plans have been submitted to the funding body for review and feedback before being finalised.	
		3.4.14	Dareton Raw Water Pump Station	Specific Action Progressing	Manager Engineering Services	see 3.4.13	
		3.4.15	Gol Gol Water Treatment Plant	Specific Action Progressing	Manager Engineering Services	see 3.4.13	
		3.4.16	Wentworth Water Treatment Plant	Specific Action Progressing	Manager Engineering Services	see 3.4.13	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.5	Infrastructure meets the needs of our growing Shire.	3.5.1	Infrastructure is planned for the long term and without imposing an unfair burden on future generations.	Annual Action Progressing	Director Roads & Engineering	This is an ongoing annual action of Council. During the quarter Council participated in Sturt Highway Taskforce and the Far West Strategic Regional Integrated Transport Plan forum.	
		3.5.2	Encourage positive social and environmental contributions from developers.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. Council continues to have positive discussions with West Wind in relations to the proposed Community Benefits fund associated with their Wind Farm development.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.5.3	Progress actions from the Buronga/Gol Gol Structure Plan - Rose Street Stormwater	Specific Action Progressing	Manager Engineering Services	Planning and designs for Stage 2 has commenced.	
		3.5.4	Progress actions from the Buronga/Gol Gol Structure Plan - 3 Sisters Stormwater	Specific Action Progressing	Manager Engineering Services	Construction works have commenced.	
		3.5.5	Progress actions from the Buronga/Gol Gol Structure Plan - Crane Drive Stormwater	Specific Action Progressing	Manager Engineering Services	Planning and design works have commenced.	
		3.5.6	Progress actions from the Buronga/Gol Gol Structure Plan: - Melaleuca/Hendy Road Stormwater	Specific Action Progressing	Manager Engineering Services	Works have commenced.	
		3.5.7	Progress actions from the Buronga/Gol Gol Structure Plan - Punt Road Stormwater	Specific Action Progressing	Manager Works	The project has been carried forward from 24/25.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.5.8	Progress actions from the Buronga/Gol Gol Structure Plan - Dawn Avenue Stormwater	Specific Action Progressing	Manager Engineering Services	Works have commenced.	

Strategic Direction : Our Leadership

Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.1	A well engaged and informed community.	4.1.1	Provide timely, accessible and accurate information to the community.	Annual Action Progressing	General Manager	Council continued to provide timely, accessible, and accurate information to the community through its digital channels, with a total of 330 posts published during the quarter. Content covered a range of topics including community events, project updates, service changes, and key Council information. Engagement levels remain strong, reflecting the community's ongoing interest in staying informed about local matters.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		4.1.2	Engage and consult with the whole community to capture and consider all viewpoints.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. During the quarter Council sought feedback from the Community in relation to Road Safety issues and the new toilet block at the Buronga Riverfront. Council is currently in the process of implementing Social Pinpoint "Have Your Say" online engagement platform. This tool enhances Council's ability to engage with the community by providing a more accessible and interactive space for feedback on projects, strategies and initiatives. The platform will support more transparent and inclusive consultation processes, helping to ensure community views are effectively captured and considered in Council decision-making.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.2	We value our civic leadership whose stewardship and decision making benefits present and future generations.	4.2.1	Ensure that elected members are adequately resourced to enable effective representation.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council. A countback election was held on 12 August to replace Cr Elstone who passed away on 1 July. Brain Beaumont was successful in the election and officially took office on 18 August.	
		4.2.2	Build and maintain active partnerships and advocate effectively on behalf of the community.	Annual Action Progressing	General Manager	This is an ongoing annual action of Council.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.3	Provide a governance framework that is transparent and builds trust in local leadership.	4.3.1	Council practices and processes are undertaken in an efficient manner that meets legislative requirements.	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council. Waste Management and Procurement/Purchasing Internal Audits have been scheduled for this year. Asset Management Service Review currently underway and Libraries Service Review to commence in November.	
4.4	Manage public resources responsibly and efficiently for the benefit of the community.	4.4.1	Council's finances are managed to ensure ongoing service delivery levels and appropriate asset management can be maintained.	Annual Action Progressing	Director Corporate Services	This is an ongoing annual action of Council. Audit of Annual Financial Statements is currently underway. New QBRS reporting format commences in first quarter 25/26.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		4.4.2	Retain, engage and develop staff.	Annual Action Progressing	Manager Human Services	HR & WHS activities for the quarter - NSW ICAC training - 2 workshops (building a culture of integrity - 19 staff & Corruption prevention - 14 staff) - Hazardous Manual Tasks (HMT) - 2 workshops conducted - 5 HR & WHS inductions - Training conducted with people leaders regarding new employee assessment forms - Active superannuation workshop - StateCover annual on-site visit	

9.10 AF003 REQUESTS FOR FINANCIAL ASSISTANCE

File Number: RPT/25/650

Responsible Officer: Simon Rule - Director Corporate Services
Responsible Division: Corporate Services
Reporting Officer: Annette Fraser - Team Leader Customer Service

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.1 A well engaged and informed community

Summary

Council has provided an allocation of \$200,000.00 for the 2025/26 financial year for consideration by Council, for the funding of requests from the community for financial assistance. In this financial year, \$112,348.70 has been granted to a variety of organisations through the annual fees and charges "Exemptions from the Application" process.

The total value of requests granted so far under delegated authority is \$3882.00, (\$1,306.00 plus \$2,576.00)

The total value of requests approved at the 20 August 2025 Council Meeting was \$23,557.60.

The total value of requests for Round 2 of the 2025/2026 funding application period totals \$14,000.00, which if granted in full, would leave a balance in the financial assistance program of \$46,211.70

Financial Assistance Program starting balance 2023/24	\$200,000.00
Annual fees & charges annual exemptions granted	\$112,348.70
Granted under delegated authority to 1 – 31 July 2025	\$ 1,306.00
Value of requests approved August 2025 Council Meeting	\$ 23,557.60
Available balance after 20 August 2025 Council Meeting	\$ 62,787.70
Granted under delegated authority 1 August – 24 October 2025	\$ 2,576.00
Available balance as at 24 October 2025	\$ 60,211.70
Financial assistance requests received 25/7/2025 – 24/10/2025	\$14,000.00
Remaining balance if all approved	\$46,211.70

Recommendation

That Council having considered the current requests for financial assistance, make appropriate recommendations on the level of funding to be provided to each of these applications from the Financial Assistance program.

Detailed Report

Purpose

The purpose of this report is to consider requests for financial assistance that have been received within the current application period.

Background

Council's ability to make financial contribution and/or in-kind assistance are set out in Section 356 of the *Local Government Act 1993*. To assist Council in its compliance requirement, Council has adopted a Financial Assistance Policy (AF003) and has provided a funding allocation of \$200,000.00 for the 2025/26 financial year.

Report Detail

In this current application period, there have been three (3) requests for assistance received from community organisations. The total value of the requests under consideration is \$14,000.00.

A review of the applications has determined that the applications meet the program guidelines.

The Financial Assistance Policy (AF003) allows for requests for fee waivers up to the value of \$2,000 to be determined under delegated authority by either the Director Corporate Services or the General Manager.

During this application period the following three (4) requests totalling \$2,576.00 have been approved under delegated authority:

\$129.00 - Wentworth Regional Community Project Association - hire fee - Darling Street Wentworth for Christmas Eve Street Party

\$299.00 - Curlwaa Fruitgrowers & Progress Association Inc - Annual licence fee Curlwaa Hall

\$220.00 – Murray House Aged Care – fee assistance donation

\$1928.00 – Buronga Saint Rocco - hire fee - Midway Stadium for Feast of Saint Rocco

Additional information

SSAA (Sporting Shooters Association of Australia) **NSW Wentworth Branch Inc** was formally known as Wentworth Rifle Club Inc.

Conclusion

Council has received requests for financial assistance under this round of the program to the value of \$14,000. The sum of \$2,576.00 worth of fee waiver have been approved under delegated authority

Attachments

1. Financial Assistance Application List November 2025 [↓](#)
2. Financial Assistance Applications November 2025 (Under Separate Cover) [⇒](#)

FINANCIAL ASSISTANCE APPLICATIONS NOVEMBER 2025

Organisation/Recipient	Type of Request	Request Value \$	\$ Amounts granted in 2024/25	Details of Request
Wentworth Area Landcare Group	Grant	\$5,000.00	\$5,000.00	Catch a Carp Community Day, Clean Up Australia Day, National Tree Day
Coomealla High School	Grant	\$5,000.00	\$300.00	Fairways to Futures - Sunraysia Schools & Business's Corporate Golf Day
SSAA Wentworth Branch Inc	Grant	\$4,000.00	0	Requesting financial assistance to pay Council rates & DPI

9.11 IT STRATEGIC PLAN

File Number: RPT/25/690

Responsible Officer: Simon Rule - Director Corporate Services

Responsible Division: Corporate Services

Reporting Officer: Simon Rule - Director Corporate Services
Richard Waters - Manager IT

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 Provide a governance framework that is transparent and builds trust in local leadership

Summary

The IT Strategic Plan provides a clear and coordinated roadmap for strengthening Council's technological capability over the next three years. The Plan responds to increasing service expectations, emerging cyber threats, changing legislative requirements, and the need for a modern, reliable and secure technology environment that supports efficient service delivery to the community.

Developed through extensive engagement with business units and an assessment of Council's current ICT maturity, the Plan outlines five key focus areas that will guide future investment and improvement:

1. **Digital Infrastructure Enhancement** – Upgrading and optimising core ICT infrastructure to ensure reliability, scalability and long-term sustainability.
2. **Service Digitisation and Automation** – Improving customer and staff experience through streamlined, digital and automated service delivery.
3. **Cybersecurity and Resilience** – Strengthening Council's security posture and resilience to cyber incidents, system disruptions and emerging threats.
4. **Data Governance and Analytics** – Establishing robust frameworks for data management and enabling data-driven decision making.
5. **Engagement and Education** – Supporting staff and community capability through targeted education, change management and communication.

The Plan includes a staged implementation roadmap that aligns with Council's Delivery Program, Operational Plan and annual budget processes. It also provides a structured response to key organisational risks, including cybersecurity vulnerabilities, system obsolescence, human error, disaster recovery, physical threats, and workforce capability.

Recommendation

That Council endorse the IT Strategic Plan

Detailed Report

Purpose

The purpose of this report is to seek Council's endorsement of Information Technology (IT) Strategic Plan.

Background

Council's technology environment plays a critical role in enabling efficient service delivery, supporting organisational performance, and ensuring the security and integrity of Council's information assets.

Over recent years, increased service expectations, legislative requirements, cyber-security risks and the ongoing need to improve operational efficiency have highlighted the importance of a structured, future-focused IT strategy.

The IT Strategic Plan has been developed following extensive engagement with business units, an assessment of current systems and capabilities, and a review of contemporary local government technology trends and best practice.

Matters under consideration

The Plan identifies five major focus areas:

1. **Digital Infrastructure Enhancement** – Modernising and optimising Council's core technology environment, including networks, hardware, cloud platforms and foundational systems, to improve reliability, scalability and performance.
2. **Service Digitisation and Automation** – Streamlining and transforming service delivery through digitisation, workflow automation and improved integration across customer-facing and internal processes.
3. **Cybersecurity and Resilience** – Strengthening Council's security posture through enhanced cyber risk management, compliance, monitoring, incident response capability and organisational resilience.
4. **Data Governance and Analytics** – Establishing strong data governance, improving data quality, and enabling data-driven decision making through enhanced analytics and reporting capabilities.
5. **Engagement and Education** – Supporting staff and community digital capability through targeted training, change management, communication and education programs that maximise the benefits of technology initiatives.

The strategy includes a staged three-year implementation roadmap. Key projects will be assessed as part of the annual budget process to ensure prioritisation aligns with available resources and organisational needs. Governance arrangements will be established through the Executive Leadership Team and internal ICT steering mechanisms.

The implementation of the IT Strategic Plan will require capital and operational funding over multiple financial years. Funding proposals will be considered through existing budgeting processes, project prioritisation frameworks, and business case development.

Endorsement and implementation of the strategy will support Council in addressing several organisational risks, including:

- Cyber security vulnerabilities
- System obsolescence

- Human error
- Disaster recovery capability
- Physical threats
- Human resources capacity and skills

The strategy provides a proactive, structured pathway to reduce these risks through improved governance, modernised infrastructure, stronger security controls, and enhanced organisational capability.

Development of the Plan included consultation with internal stakeholders across all Directorates. Ongoing communication and engagement will occur during implementation to ensure business needs continue to be met.

Legal, strategic, financial or policy implications

The IT Strategic Plan aligns with Council's Community Strategic Plan, Delivery Program and Operational Plan. IT supports priority objectives including enhanced service delivery, innovation and collaboration and data-driven decision making

Conclusion

The IT Strategic Plan provides a clear, prioritised and future-focused roadmap that will strengthen Council's technological capability, enhance service delivery, and support organisational efficiency and resilience. Endorsement of the Plan will allow Council to proceed with implementing key initiatives in a structured and well-governed manner.

Attachments

1. IT Strategic Plan [↓](#)

ICT Strategic Plan 2025-2030



INTERPRETER SERVICES

**MAHALAGA | FILIPINO**

Kung kailangan mo ng tulong sa pagbabasa at pag-unawa sa dokumentong ito, ang mga kawani ng customer service ng Wentworth Shire Council ay masaya na tumulong sa pag-aayos ng isang libreng serbisyo ng interpretasyon. Upang ayusin ang isang interpreter, mangyaring makipag-ugnayan sa Council sa 03 5027 5027, o bisitahin ang isang Council Office na nakalista sa ibaba.

**IMPORTANT | FRANÇAIS**

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COUNCIL OFFICES



Midway Community Centre
2 Midway Drive, Burwood, NSW 2209



Wentworth Visitor Centre (Main Administration Office)
61 Dudley Street, Wentworth NSW 2610



*We acknowledge the traditional owners of the land on which we live and work,
and pay our respects to their elders past, present, and emerging.*

Our Objectives



Wentworth Shire is a vibrant, growing and thriving region

ECONOMIC



Wentworth Shire is a great place to live

SOCIAL



Wentworth Shire is a community that works to enhance and protect its physical and natural environment

ENVIRONMENTAL



Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

CIVIC LEADERSHIP



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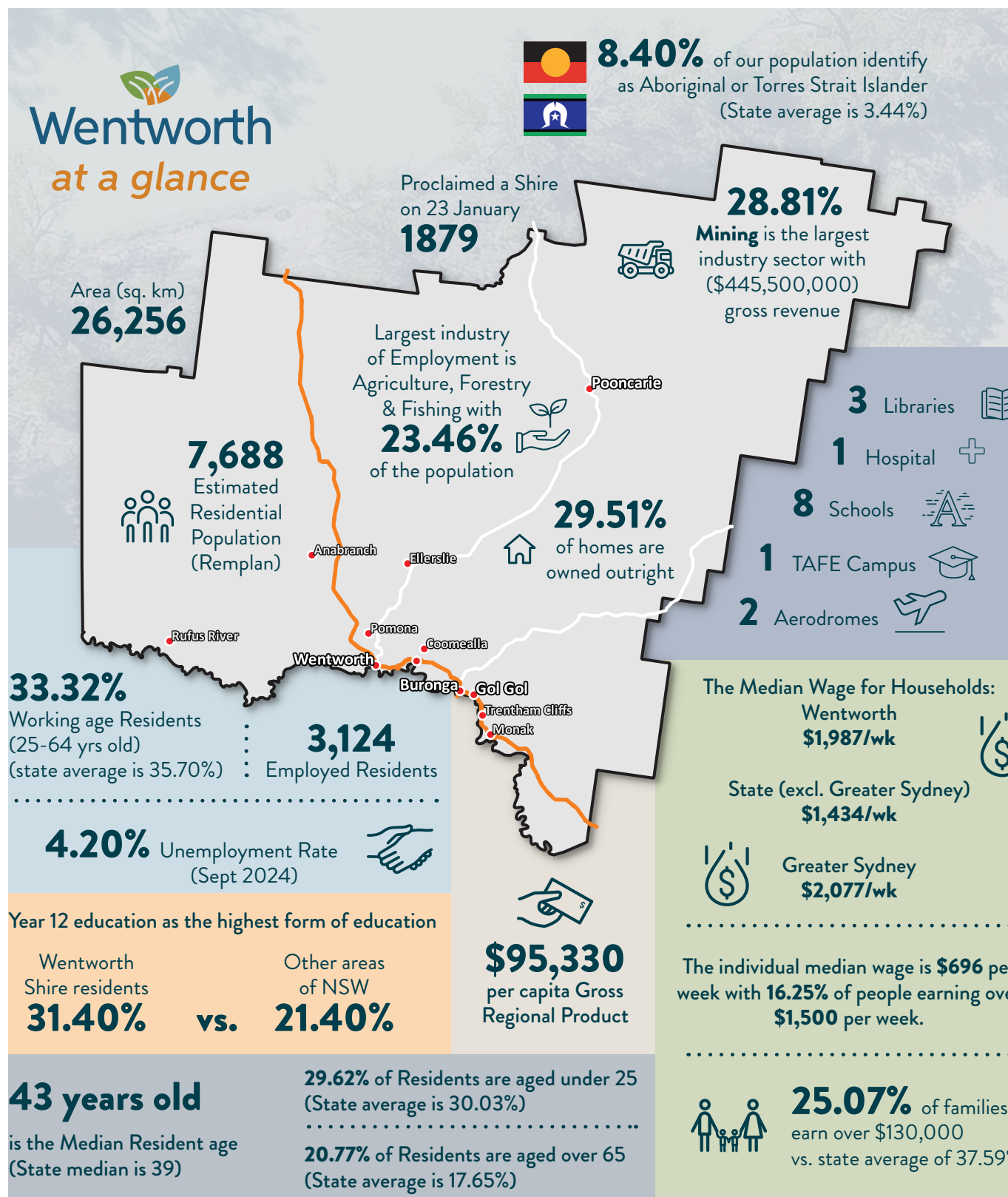
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Our Values: Honest & Integrity | Accountability & Transparency | Respect | Quality & Commitment



422km
ADELAIDE

583km
MELBOURNE

1,044km
SYDNEY

662km of sealed road

1,360km of unsealed road

1. Executive Summary

This strategic plan outlines a comprehensive approach for setting the future goals and objectives of Information Communications Technology (ICT) within the Wentworth Shire Council (WSC). It is aimed at providing some simple strategies that can be utilised to achieve where we would like to be in the future regarding our use of technology.

This strategy will attempt to describe how the Shire will align its investment in ICT with its business objectives, while ensuring community expectations are met. The aim of the Strategy is to drive improved customer service by delivering ICT services that increase efficiencies while maximising effectiveness and minimising costs.

1.1 Vision and Objectives

The overarching vision of this strategic plan is to transform Wentworth Shire Council through technology, fostering a more connected, efficient, and citizen-centric ecosystem. Key objectives include:

- **Enhanced Service Delivery:** Implementing digital solutions to improve accessibility and efficiency in delivering public services, ensuring a seamless experience for residents and stakeholders.
- **Innovation and Collaboration:** Encouraging a culture of innovation, fostering partnerships, and leveraging emerging technologies to address evolving community needs.
- **Data-Driven Decision Making:** Harnessing the power of data analytics to facilitate informed decision-making, optimise resource allocation, and drive evidence-based policy formulation.

1.2 Strategies / Initiatives

This plan delineates strategies aimed at achieving the set objectives:

- **Digital Infrastructure Enhancement:** Upgrading and modernising IT infrastructure to support scalability, reliability, and security, enabling the seamless integration of new technologies.
- **Service Digitisation and Automation:** Prioritising the digitisation of services, streamlining workflows, and implementing automation to improve operational efficiency and responsiveness.
- **Cybersecurity and Resilience:** Developing robust cybersecurity protocols and disaster recovery plans to safeguard sensitive data and ensure uninterrupted service delivery.
- **Data Governance and Analytics:** Establishing frameworks for data governance, fostering data-sharing agreements, and implementing analytics tools to extract actionable insights.
- **Engagement and Education:** Engaging with staff to understand their needs, facilitating digital literacy programs, and encouraging participation in the co-creation of innovative solutions.

1.3 Implementation Plan

To ensure successful execution, a phased implementation approach is proposed. This involves stakeholder engagement, resource allocation, clear timelines, and key performance indicators to measure progress and adjust strategies as needed.

1.4 Conclusion

This Information Technology Strategic Plan aligns with the goals of Wentworth Shire Council, aiming to leverage technology as a catalyst for positive change. By embracing digital transformation, enhancing services, and fostering innovation, this plan sets the stage for a more resilient, connected, and citizen-centric local government organisation.

This plan serves as a guiding document, fostering collaboration among stakeholders and promoting a shared vision of a technologically empowered future for Wentworth Shire Council.

2. Introduction

2.1 Purpose and Scope

In developing this strategic plan, we are conscious of aligning with Council's business objectives. Documents referenced include:

- Business strategy
- Risk management
- Mandatory reporting

The main purpose of this document is to ensure that we have a clear plan of our IT roadmap and that we are aligning with the goals of the organisation. We also aim to ensure that we are providing the right tools for staff to ensure they can complete their jobs in the most efficient manner possible.

2.2 Stakeholders

Current stakeholders involved in this planning process include:

- **Business Units:** department heads, end users
- **Decision Makers:** Executive leadership, IT leadership.
- **Financial and Risk Evaluators:** Director Corporate Services, finance team, risk management team.
- **External:** public, ratepayers.
- **Operational Implementers:** IT department, vendors, consultants.

3. Organisational Context

3.1 Overview

Council has approximately 130 staff, both indoor and outdoor. Distributed among those staff we have 60 mobile phones, 90 tablets, 70 laptops and 100 desktop computers. Managing these devices is complex and is an area where we are constantly improving.

3.2 Goals and Objectives

The IT Strategic Plan serves as a comprehensive framework to align technology initiatives with organisational objectives. Its primary purpose is to ensure that IT investments deliver maximum value, enhance operational efficiency, and drive innovation. Key objectives include:

- **Enhanced Service Delivery:**
Implementing digital solutions to improve accessibility and efficiency in delivering public services, ensuring a seamless experience for residents and stakeholders.
- **Innovation and Collaboration:**
Encouraging a culture of innovation, fostering partnerships, and leveraging emerging technologies to address evolving community needs.
- **Data-Driven Decision Making:**
Harnessing the power of data analytics to facilitate informed decision-making, optimise resource allocation, and drive evidence-based policy formulation.

3.3 Current IT Capabilities and Challenges

Wentworth Shire Council is well equipped to continue its IT journey. Our physical infrastructure is sound and continually improving. With the move to the new Visitor Centre in Wentworth in 2024 we adopted some new technologies that are helping improve staff capabilities and engagement. Our main challenges are staff skill levels, resistance to change, cyber security, communications in remote areas and operational technology (i.e. telemetry).

3.4 Industry trends and market forces impacting IT decisions

Current industry trends are highly skewed towards adopting Artificial Intelligence (AI) technologies. This trend will impact all industries and we need to be guided by policy and best practice.

4. Gap analysis (SWOT)

Strengths • Reliable existing infrastructure • Capable and energetic IT team • Workable budget	Weaknesses • Resistance to change • Stakeholder IT skills • Diverse set of responsibilities • Documentation • Training • Legacy systems requiring modernisation
Opportunities • Process improvement • Improved response to requests (internal and external) • Mobile workforce • Artificial Intelligence (AI)	Threats • Cybersecurity risks • Public image • Long lead times on IT equipment • Regulatory compliance

Figure 1 - SWOT Analysis

4.1 Internal assessment

4.1.1 What do our staff want from ICT?

During March 2024, a survey was conducted among staff to help gauge current sentiments and areas for improvement. We also wanted to see what staff believed was important going forward. In total, 38 people completed this survey, mostly by indoor staff who are the biggest users of technology in our workforce.

The summary of results indicate that the following are areas that staff feel is important.

- Training (or lack thereof).
- Outdated finance/accounting system.
- Underutilising technology.
- Too many paper-based/manual processes.
- Awareness of data management and security.
- Seamless computer access from multiple locations.

With the age gap between our oldest and youngest staff members, we can see differences of opinion in the use of technology. The younger generation are all about embracing new technologies and the older ones are much more cautious. For instance, on the security question, some users said there is too much security, whilst others believe we don't have enough.

Staff want to see technology that improves their daily work environment. Technology needs to be beneficial and easy to access and use. We should not be providing solutions that make things more complex: simplicity and seamlessness are the key.

Staff also need encouragement to adopt new technologies; resistance to change can often be a stumbling block to moving forward with regards to technology.

4.1.2 What do the public expect from WSC regarding technology?

One of the questions in the staff survey was relating to how we could improve public engagement with technology. Feedback consisted of providing more online payment options, online bookings for Council buildings/services, better communication about emergency outages etc. and enabling easier methods for customers to report issues.

Technology is not always the answer of course as we need to provide multiple ways for customers to interact with us. The public expect Council to use technology in ways that benefits the community, is secure and reliable and is cost effective.

4.2 Analysis of changing landscape and trends in IT and in Local Government

The use of ICT by local governments is generally responding to the expectations of increasingly digitally literate, engaged and active citizens. The NSW Government's Digital Strategy is designed to position ICT as an enabler, to better connect people in NSW with the things they want and need, when and where they need them.

The NSW Digital Strategy and the related strategies including Cyber Security NSW Strategy, NSW Cloud Strategy, NSW Connectivity Strategy and NSW AI Strategy provide guidance and support in defining and delivering digital objectives in a constantly evolving ICT landscape, including to local governments. These strategies inform and guide not only our Integrated Planning and Reporting Suite of Plans but also this ICT Strategy, which in turn provides WSC with the ICT planning and investment direction needed to align with delivering on the Community Strategic Plan's objectives.

The broader State Government strategies and the Federal Government's Australian Signals Directorate's Australian Cyber Security Centre (ASD's ACSC) assist Council by providing clarity and advice on emerging technologies and cyber security threats, and by facilitating cross-agency sharing of skills and capabilities for example through 'Communities of Practice'. This further enables Council to monitor our own and the broader landscape to ensure that security and privacy principles also remain a key focus in our adoption of technologies.

5. Current State Assessment

5.1 IT Infrastructure

WSC currently hosts most of its digital data on infrastructure housed at the main Darling Street office in Wentworth. We have a data recovery centre that is currently housed at the Midway Centre in Buronga. Email is hosted in the cloud via Microsoft 365.

We have a large server and networking infrastructure to maintain. We have approximately 32 servers, 20 network switches and several remote sites that have varying levels of connectivity.

5.1.1 Sites

Currently we maintain IT infrastructure and connectivity at the following physical locations:

- Midway Centre (Buronga Library)
- Buronga Depot
- Buronga Landfill
- Dareton Library
- Gol Gol Water Treatment Plant
- Pooncarie Depot
- Pooncarie Water Treatment Plant
- Wentworth Aerodrome
- Wentworth Depot
- Wentworth Visitor Centre (inc. Library, VIC and Corporate)
- Wentworth Water Treatment Plant

We currently have connectivity issues with some of these sites due to their remoteness. Having solid communication with all sites will help improve workflows and enable IT to remotely monitor and provide improved responses to ICT issues.

5.2 Software Applications

Council's use of applications comprises several core enterprise applications and multiple specific business applications. Not all the functionality of these systems is being utilised, and in many cases only basic functionality has been exploited. This partial use of systems can be symptomatic of a poor return on investment in a product and has led to business areas requesting and relying on bespoke applications as an alternative to provide missing features or functional gaps. This ultimately impacts further on any potential return on investment from a system.

Traditionally applications are purchased or developed in isolation for specific business requirements, resulting in application and data silos. Often these applications will not work with each other without costly integrations or workarounds that were not factored in at the time of procuring or developing them.

This would require a number of these applications to be significantly re-engineered to meet modern deployment requirements. In addition, business processes will need to be reviewed and adapted to fully achieve the benefits of mobile working supported by modern technology.

5.2.1 Core Software Inventory

For business continuity, we would need to ensure that the Practical Plus, Content Manager, Zultys MX and Microsoft 365 applications are accessible. This allows us to continue to pay staff and creditors, maintain rates, process applications and communicate with internal and external contacts.

Current list of licensed software applications

Application	Description
Adobe Acrobat Pro	PDF Editing
Adobe Acrobat Standard DC	PDF Editing
Adobe Creative Cloud	Licensing detail for Adobe Suite
Adobe InDesign	Desktop publishing
Autodesk AutoCAD	Licensing for AutoCAD
Autodesk Civil 3D	Licensing for AutoCAD Civil 3D
Autoturn	Turning circle add on for AutoCAD
Content Manager	Document management
DeepFreeze Cloud	Used to lock down public pc's
Ezescan	Records scanning and OCR.
FME Workbench	Data automation & conversion
iAuditor	Field inspections app.
InfoCouncil	Licensing details for InfoCouncil
Intramaps	Licensing details for Intramaps
Kapish Easy Link	Licensing details for Kapish Easy Link
Kinsta Domain Hosting	Website hosting
Microsoft 365 Business Premium	Microsoft 365 Licensing
Microsoft MPSA	MPSA licenses for servers etc.
Microsoft Planner and Project Plan 3	MS Project
Microsoft Teams Rooms Pro	Meeting Rooms
Nearmap	Licensing for Nearmap

Netstar GPS Tracking	GPS Vehicle Tracking
Ninja One RMM	Device management
Omega Master Key	Key management
Open Office	New CRM (implementation on hold)
Practical	Finance and Payroll
ProMapp	Process mapping cloud application
Pulse	Corporate Planning and Reporting
Rapid Plan	Traffic Management Plans
Reflect	Road maintenance monitoring
Reliansys	Governance and compliance
Revu Standard	Licensing details for Bluebeam Revu
Sketchup Pro	Annual subscription
Sophos Intercept X	Endpoint protection for devices
Sophos MDR	Cyber Security Managed Detection & Response
Trapeze Professional	Planning PDF markup
Veeam Backup	Backup solution
VMware	Virtualization platform
waterRIDE	Flood Modelling
WPForms	Wordpress (website) Forms Management
Zultys MX	IP Phone system

5.3 IT Budget and Resource Allocation

Council's current budget for IT consists of 2 main cost centres. In the current financial year, the budget for each of these is as follows:

- 1007-2999-0001 – Computer Replacement (\$400,000)
- 1007-2374-0002 – Software Maintenance (290,000)

For a summary of these cost centres, see section 9.3.

5.4 IT Personnel

The IT Team currently consists of 3 staff: a manager and two technicians, with provision in the organisation structure for a trainee position. As with any trainee position, this would initially redirect focus of an experienced technician to train and supervise and builds a case to request an additional IT Officer to offset this.

5.5 IT Governance

5.5.1 Policies and Procedures

There are several policies that guide and support our IT implementation and management. This suite of policies and procedures is under review to better align with current practices, best practice guidelines and remove overlap between policies. It is acknowledged that fostering a culture of supporting innovation and championing change to develop and implement improved initiatives will be assisted by sound policies and procedures in place. Induction of new employees into our IT framework will support effective use of IT resources, adding to improved risk management treatment.

See section 9.2 for a breakdown of these policies.

5.5.2 Risk Management

A review of the effectiveness and efficiency of Council's IT general controls was conducted by Council's internal audit function in 2024. From this audit several findings were highlighted, including improvement to the suite of relevant policies. Recommendations made within the audit report are complete or underway and address key themes of management of ICT services, business-oriented ICT security, and workforce management.

See section 7.4 for strategic objectives related to risk management.

5.6 Data Management and analytics capabilities

Effective management of records, information and data underpins trustworthy, useful and accountable records and information. WSC creates and captures extensive volumes of data that are fundamental to all business functions. Staff are encouraged to capture this data where possible in the corporate Electronic Document Records Management System (EDRMS) but information is also stored in team-based shared drives or personal drives. The results in data that is largely unstructured and held in stand-alone systems, creating data silos that limit how easily information can be accessed and shared to fully exploit benefits.

6. IT Strategy and Objectives

By embracing digital transformation, enhancing services, and fostering innovation, Council has developed this Information Communications Technology Strategic Plan that sets the stage for a more resilient, connected, and citizen-centric local government organisation.

This plan serves as a guiding document, fostering collaboration among stakeholders and promoting a shared vision of a technologically empowered future for Wentworth Shire Council.

6.1 IT Long-Term IT Goals (3-5 years)

The IT business unit has identified several long-term goals to help deliver Wentworth Shire Council's vision.

In five years IT envisages a more technologically efficient workforce where technology is embraced for how it can make roles more efficient and enjoyable. Training is identified as a key ongoing objective here to enable this vision, but also staff engagement that enables adoption of technologies in a way that inspires users rather than alienate.

The adoption of AI in various forms has become ubiquitous and is difficult to avoid: in five years, many more aspects of our daily tasks will most likely be improved by AI. Applying solid guidelines and policies around its use is required to see our way forward but is challenging in the quickly evolving AI landscape. Guidance and adherence to Australia's 'AI Ethics Principles' underpins Council's AI policy and its use and Council will closely monitor the regulatory space in which AI operates to ensure ready adoption of any directives.

The key goals and objectives in the next three to five years for IT are as follows:

- Staff professional development
- Cloud adoption and migration
- Ongoing monitoring of the

cybersecurity landscape and continually hardening our environment to suit.

- Modernising corporate systems (finance, payroll and rates)
- Automation and efficiencies for complex processes
- Improvement in disaster recovery and business continuity

6.2 Key strategic initiatives

6.2.1 Cybersecurity and IT security

The current landscape demands high IT controls and cybersecurity awareness and Council is responding with additional financial and capability building resources. The goal is to maintain a high confidence level in our ability to safeguard, respond and remediate in addressing any cybersecurity threat or attack.

6.2.2 Cloud Adoption

WSC migrated Exchange (email/calendaring) to Microsoft 365 in late 2023, early 2024. This has provided several benefits but also highlighted some issues with working in the cloud. The Microsoft 365 platform has opened up a lot more tools to users, including collaborative working but more training is required before the true benefits can be seen. File storage is still mostly in-house. Moving our entire file storage to the cloud at this stage would be very costly.

With the possible restart of the Open Office (Readytech) project, we may look at the benefits of moving some of these areas to a cloud environment.

Whilst increased adoption of cloud-based technologies and services is a central element of the NSW Governments ICT strategy, there are privacy risks and impacts associated with using cloud services and Council will be required to establish risk management programs that are appropriate to its size and risk profile.

6.2.3 Digital Transformation

Traditionally Council has had a very paper-based environment. The goal for IT is to provide a pathway for moving manual processes to a digital environment to create business efficiencies: a shift from paper based timesheets and leave forms to electronic submission is a clear example benefiting staff and reducing workloads.

6.3 Alignment of IT strategy with business objectives

6.3.1 Business drivers

The following documents set out key business drivers.

- Operational Plan
- Community Strategic Plan
- Long Term Financial Policy
- Workforce Management Plan
 - Continuing to develop skills to support technology focused approaches to community engagement and service delivery so that use of social media, on-line engagement and mobile technology will be part of day-to-day work.
 - Technology is evolving and changing at a rapid rate.

Council needs to be looking towards the future and equipping our workforce with the skills and abilities to embrace and utilise all technological change.

Council aims to drive innovation and efficiencies by considering new technologies and providing training to our staff in their use.

- Review how technology impacts our organisation into the future.
- Disability Inclusion Action plan

6.3.2 Business objectives and priorities

ICT business objectives can be aligned to council's core delivery objectives from the Delivery Program. See the following table for further details.

WSC Delivery Objective	Strategy	ICT Objective/Goal
High quality connectivity across the region	Economic	• Enable improved communication capabilities, both internally and externally. Adopting best practice with regard to new communication methods and enabling staff to effectively communicate and collaborate to all parties. • Improve regional visitors' engagement by offering improved experiences via modern connected formats, including digital signage.
To have a safe community	Social	• Establish firm security procedures and protocols • Provide relevant technology to enable Councils to undertake regulatory services to support the health, safety and wellbeing of the community including CCTV
The community has access to services and initiatives that contribute to well being across all stages of life	Social	• Provide relevant technology for Council libraries to support social interaction and encourage lifelong learning
Use and manage resources wisely	Environmental	• Work with the water and sewer team to improve and upgrade the SCADA/ Telemetry infrastructure to ensure we have good visibility of all assets. • Continue to provide and improve technology that enables the efficient planning, development and management of our Shire.
Infrastructure meets the needs of our growing Shire	Environmental	• Improve delivery of services

A well engaged and informed community	Civic Leadership	- Promote delivery of more online services to residents and ratepayers so as to increase engagement - Provide timely, accessible and accurate information to the community
Manage public resources responsibly and efficiently for the benefit of the community	Civic Leadership	Work with the water and sewer team to improve and upgrade the SCADA/ Telemetry infrastructure to ensure we have good visibility of all assets
Provide a governance framework that is transparent and builds trust in local leadership	Civic Leadership	- Verify, maintain and test disaster recovery procedures - Promote and implement communication/integration between disparate IT systems - Promote mobility and remote working to provide a seamless work experience regardless of location - Continue to innovate and ensure we do not fall behind in ICT and that IT does not become a barrier to progress - Ensure our elected members are adequately resourced to enable effective representation

6.4 Risk management strategy

This strategy aligns with GOV013 Enterprise Risk Management Policy.

Council currently maintains an IT Risk Assessment matrix. This document is reviewed regularly to ensure we are adapting to changes in the environment.

The IT Risk Management Strategy outlines the framework, processes and principles for identifying, assessing, mitigating and monitoring risks that could impact Council's IT systems, services and objectives. This strategy aims to protect critical IT assets, ensure regulatory compliance and support Council's broader strategic goals.

6.4.1 Objectives

- Protect IT Assets: Safeguard systems, data and infrastructure against threats
- Minimise Operational Disruptions: Ensure continuity of services through proactive risk management
- Enhance Decision-Making: Provide a clear understanding of IT risks to support informed business decisions
- Ensure Compliance: Adhere to legal, regulatory and industry standards
- Promote a Risk-Aware Culture: Encourage stakeholders to integrate risk management into daily operations

6.4.2 Key Principles

- Alignment with Business Goals: IT risk management should support and align with organisational objectives
- Proactive Approach: Focus on identifying and mitigating risks before they materialise
- Comprehensive Coverage: Address risks across all IT domains, including cybersecurity, infrastructure, applications and third-party services

- Continuous Improvement: Regularly review and update risk management practices to adapt to emerging threats.
- Stakeholder Involvement: Engage relevant stakeholders both internal and external in the risk management process.

6.4.3 Scope

Council's IT Risk Management Strategy applies to all IT assets including:

- Hardware and software systems
- Data and information resources
- IT personnel and processes
- Third-party service providers and partners

6.4.4 Risk Categories

As outlined in the IT Risk Assessment Tool the following categories have been identified as the key areas of concern for the organisation:

- Cybersecurity
- Systems failure
- Human Error
- Disaster Recovery
- Physical Threat
- Human Resources

This strategy is based on Councils Enterprise Risk Management Policy (GOV013) and the Risk Management Framework and provides a robust approach to safeguarding Council's IT environment. By integrating risk management into every aspect of IT operations and maintaining a proactive stance, Council can minimise risk, protect its assets and support sustainable growth.

7. Technology Roadmap

The technology roadmap is structured so we can visualise the ICT requirements to meet our foreseeable business needs for the life of this plan. Each of these initiatives fit into one of the following categories.

- Business continuity & cyber security
- Software Management
- Hardware Management
- Data Management
- Communications
- Staff Engagement

Each initiative is given a timeframe for completion. This is based on the complexity, urgency and funding requirements of each item. Please note that some of these items will be ongoing for the term of this plan due to continuous improvement requirements in these areas.

7.1 Business Continuity & Cyber Security

Initiative for completion	Tasks	Timeframe
Improve and test disaster recovery procedures	• Test at regular intervals to ensure correct operation. • Test backup by doing random restores of data.	Annual
Create Cyber Security Policy	• Currently part of security policy. Extract and enhance as standalone policy.	2025-2026
Update IT Security Policy	• Review and update.	2025-2026
Cyber Security Training for Staff	• Continue Sophos end user training and work with staff who fail to complete this.	Annual
Meet Cyber Security NSW guidelines	• Continue to work towards the “Essential 8” and “Mandatory 25”	2025-2026
Artificial Intelligence	• Consider advancements in this area and the potential uses for Council.	Annual

7.2 Software Management

Initiative for completion	Tasks	Timeframe
Windows 11 Migration/ Adoption	- Windows 10 end of support is 14/10/2025 - Upgrade compatible computers and replace those not compatible.	2025-2026
Remove reliance on RDS services	- Insecure technology should be phased out. - Remove RDS permissions for most users unless they have specific requirement.	2025-2026
Open Office (ReadyTech) Deployment	Restart this project in consultation with Director Corporate Services	2025-2026
Review virtualisation (VMware)	Pricing increased significantly. Working with other vendors for solution. Would require hardware replacement as well.	2026-2027

7.3 Hardware Management

Initiative for completion	Tasks	Timeframe
Update SCADA systems	- Review status and determine initial upgrades required. - Engage vendor to replace outdated technology and ensure business continuity. - Review Security. - Train IT staff to ensure knowledge of systems.	2027-2028
Desktop/Laptop Computers	- Move additional users to laptop computers to promote mobile working as well as ability to work from home without supplying additional hardware. - Continue management of devices via Ninja Remote Device Management. - Retire older hardware and replace as required	Annual

Extend CCTV network	- Bring existing CCTV and new CCTV into the central server to enable council control over this service rather than external security companies. - Seek funding to include additional sites as required.	Annual
Mobile device management (MDM) implementation	- All new devices to be enrolled in Microsoft Intune. - Determine possibility for staff to BYOD.	2025-2026
Printers and Copiers	- Manage current copiers in service and replace as required. - Bring all copiers into Papercut to enable device management and follow me printing. - Investigate ways to save printing costs and paper (council business paper is biggest expense).	2025-2026
Physical Servers	- Maintain current servers in Production and Disaster Recovery. - New servers required for VMWare replacement. - Ensure capacity is adequate for redundancy.	2026-2027
Upgrade SAN	This is our main storage and is currently on a warranty extension. Possibly replaced with servers rather than SAN in VMWare replacement. Cost is significant.	2026-2027

7.4 Data Management

Initiative for completion	Tasks	Timeframe
Improve use of Content Manager	CM is our repository of all council records. Staff currently under-utilise this so training and engagement should be undertaken to improve this. We need to be compliant with our record keeping.	2025-2026

7.5 Communications

Initiative for completion	Tasks	Timeframe
Upgrade internet connections	- Installation of fibre to premises where available. - Engage vendor for best high-speed internet deal. - Re-configure firewalls for new IP addresses.	2025-2026
Extend building security to other sites	Adopt the Integriti system in other buildings so we have a centralised management process	2026-2027
Improve connectivity to smaller sites	- Investigate opportunities to connect sites via wireless technology and other vendors including dark fibre. - Look for and adopt new NBN capabilities when available. - Lobby communications vendors to improve services in remote areas.	2026-2027
Improve telephony	Look at new options to integrate phones systems more tightly with all communication tools, e.g. Microsoft Teams.	2026-2027
Mobile communications	Continue to manage the large number of mobile devices to ensure we are getting value for money and reliability.	Annual

7.6 Staff Engagement

Initiative for completion	Tasks	Timeframe
Improve councillor adoption of technology	- Continue to engage with councillors to ensure they can utilise technology to a greater degree. - Improve meeting management and dissemination of documents.	2026-2027
Digital signing of documents	Investigate options for signing electronic documents digitally rather than printing, signing and then re-scanning.	2025-2026
Improve staff skills with training	Determine areas of weakness and engage with staff to provide relevant training and resources.	2026-2027

7.7 How we will achieve these goals

Many of these tasks are reliant on internal IT staff to project manage and liaise with external sources where appropriate. The goals set here are too large and varied for us to complete alone and often require skill sets not possessed by our team.

The goals outlined in this document are all part of our core activities. We are pro-actively working towards implementing each of these goals on a daily basis and we should realise a lot of these within 12 months of this document being created. As technology evolves, these goals will need to be reviewed as expectations may change.

7.8 Purpose behind our decision making

There are many reasons behind the goals we have set in this document. Essentially, we need to be able to meet our obligations to staff, councillors and the general public as well as adhere to our general strategic goals and mission statement. We also need to look at the future and try to predict how the industry may change over the coming years so that we can plan ahead and adopt the right technologies when appropriate.

The key strategies are for us to keep the business operational and safe from outside attacks as well as providing tools so the organisation is able to meet the needs of the community in an efficient manner.

Some of the key areas we have concentrated on to help make our decisions:

- Hardware and software renewal
- Cloud based computing
- Cyber-security
- Business continuity
- Improved communications/connectivity
- Mobile/remote workforce

8. IT Governance and Management Framework

8.1 Structure

The IT team is part of the Corporate Services directorate. The Manager Technology Services will make most day-to-day decisions regarding management of technology. The Director of Corporate Services (DCS) would be consulted when larger business decisions need to be made. There is currently no IT Steering Committee or formal decision-making team for technology.

8.2 IT Policies

The following policy documents govern IT processes:

- GOV002 – Use of Information Technology & Communication Device Policy
- GOV020 – Code of Conduct
- GOV013 – Enterprise Risk Management Policy
- GOV007 – Privacy Policy
- GOV027 – Data Breach Policy
- GOV208 – Password Protection Policy
- GOV223 – IT Incident Management Policy
- WF539 – Information Security Policy
- GOV201 – Records and Information Management Policy
- Cyber Security Policy (new – to be created)
- GOV028 - Artificial Intelligence (AI) Policy
- Business Continuity Plan
- Disaster Recovery Plan
- Cyber Incident Response Plan
 - Phishing Action Plan
 - Malware Action Plan
 - Ransomware Action Plan

- Denial of Service Action Plan
- Data Breach Response Plan

These policies are scheduled for review on a four yearly basis or after an incident. Additional policies such as the Cyber Security Policy should be created in conjunction with the governance team. An AI policy has been adopted by Council.

8.3 Budget

Council has two main job cost centres for the technology budget:

Software Maintenance (1007-2374-0002)

For the 2024-2025 financial year this budget is \$290,000.

This budget is considerably under-estimating our current software maintenance costs. We expect that we will exceed this budget by around \$50,000. We expect that this expenditure will keep increasing in the coming years. This is mainly due to software licensing now being on annual subscriptions rather than the purchase of perpetual licenses. There could be some possible savings with the consolidation or removal of some software applications.

Computer Replacement (1007-2999-0001)

For the 2024-2025 financial year this budget is \$400,000. This includes additional funding required to upgrade security at the Midway Centre. This budget is currently adequate, although some large hardware purchases will be required in the next 12 months, including a new SAN (storage server).

8.4 Change Management

Currently change management is a fairly basic process. If an environment change is deemed to be critical, a change management form is completed and stored in our ticketing system. The form includes back out processes if something should go wrong.

8.5 Vendor Management

Council has a number of vendors providing services at varying levels. Our core vendors are:

- Civica (Practical Plus) – Finance, Payroll and Rates/Property
- Microsoft – Email and applications
- Kapish – Content Manager (records management)
- Dell – Computer hardware
- Sophos – Cyber security / firewall
- ReadyTech (Open Office) – Corporate software

We have a number of second tier vendors as well that provide necessary products and services:

- ASI – Secondary IT support
- Datacall – Telemetry/SCADA network
- JBHiFi – Hardware supplier
- ScorpTec – Hardware supplier
- Data #3 – Software supplier
- Devilees – Air conditioning systems
- Fort Pro Security – Security systems and CCTV
- Link Interactive – Interactive Audio Visual displays
- Mildura CCTV and Data – Wireless networking and CCTV

Some of these vendors have access to our network and as a consequence we need to monitor their security standards as well as our own. We are now monitoring each of these vendors via the UpGuard portal which notifies us if the vendors security risk profile is compromised.

9. Talent and Skills Development

9.1 Current skillset

Current Staff

Our current team has a good depth of experience and skills that generally complement each other. Most tasks can be completed in-house without outside help. We do still need expert help in some complex areas and this is when we draw on resources from our previous managed service provider.



Richard Waters

Manager Technology Services

- Diploma in Computing – Monash University
- 35 years in the IT industry
- 20 years in local government



Wayne Sparks

Technology Support Officer

- 26 years IT Experience including 7 years in local government



Cameron Bysouth

Information Services Officer

- Bachelor of Information Technology (Networking & Cyber Security) – University of SA
- 8 years in IT industry including 3 years in local government

9.2 Training and Development for IT Staff

During 2024 IT staff underwent training for various disciplines, most notably Microsoft 365 Administration training. This has proved extremely valuable and benefits have already been seen with our work in enrolling mobile devices into InTune for management.

It is important to keep providing opportunities for training for staff so that their knowledge and skills are kept inline with what is required for the job. Council is supportive of providing training to staff and it is expected that we will continue to look at ways of increasing our knowledge and skills which in turn will be of benefit to council.

9.3 Recruitment Strategies

The pressure on the IT team to provide reliable and secure services to all staff is increasing rapidly. Additionally all staff (including outdoor staff) now have email accounts and from this increases our cyber security risk. Having a well resourced IT team is vitally important to the smooth running of the organisation.

Previously we had indicated a need for more staff in this area and as a result Council has signed off on a new organisation structure which includes an additional IT staff member. It has been agreed that this new position will become a Senior role in the team. Recruitment for this position will begin shortly and it is envisaged that this new role will take on some of the responsibilities for the SCADA systems.

Adding the new staff member will enable the team to provide more timely responses to help desk enquiries as well as free up time for planning on major projects, cyber security compliance, policies and disaster recovery.

10. Cybersecurity Strategy

10.1 Current Security Posture

Since the RSD audit of our IT systems, we have progressively improved our security posture. NSW Cyber Security have been very proactive in helping local councils address many of their security flaws. We can be confident that Council is heading in a good direction with regards to cyber security and our current standing is quite good, although there is a constant need for monitoring and improvement in this constantly evolving landscape.

10.2 Cyber Security Goals and Initiatives

Current goals and initiatives:

- Adoption of new AI usage policy
- Development of new Cyber security policy
- Review and update existing IT policies
- Continued training for staff and councillors
- Completion of Essential Eight framework

11. Data Strategy

Data is at the heart of key NSW Government strategies and policies, including the NSW Data Strategy, the Internet of Things, and the State Infrastructure Strategy, which states 'The massive growth in data means that it is becoming a vital infrastructure asset in its own right – one that is critical to developing new innovative services, improving current services and increasing the productivity and performance of assets'.

Data NSW notes putting customers at the centre of everything we do requires a connected government where the data and insights we collect and create are used and shared across government, in a manner that is consistent and compliant with privacy and other legislative requirements and ethical standards.

We have not previously had a data strategy. This should be governed by our Records and Information Management Policy, Information Security Policy, Data Breach Policy, Privacy Policy and the Use of Information Technology and Communication Devices Policy.

To complement these existing policy documents, we should establish a data management plan that will outline a strategy to improve our use of digital data within the organisation. This should cover the following:

- Data governance and quality management
 - Data analytics and business intelligence
 - Data privacy and security
 - Data-driven decision-making culture
 - Integration and interoperability of systems
-

12. Performance Monitoring and Evaluation

12.1 Key performance indicators (KPIs)

12.1.1 Our present and target state

The table below shows a number of areas where we need improvement and where we would like these services to be in the future. Some may not be fully realised due to outside influences however determined effort will be made to reach these goals.

Current State	Desired State
Poor connectivity to some office locations	High speed and secure connections to all sites so access is just as seamless as if user was in main office.
Applications that do not communicate effectively with each other	Core applications communicating effectively to ensure there is no double entry, hence removing chance of errors.
Low technology skills for council staff	Staff keen to adopt new technologies without fear of change
Business continuity untested	Ability to test backups and business continuity on a regular basis
Staff actively participate in training sessions	100% mandatory training 75% additional options
Business continuity tested	Tested Annually

12.1.2 Potential KPIs

The following table sets out potential KPIs to measure performance against these goals:

KPI	Target
User satisfaction with ITC provision of connectivity across sites	80%
User satisfaction with ICT service delivery	100%
Core application integration	100%
IT Staff facilitate awareness and training programs	1/month plus timely training on identified security risks
Staff actively participate in training sessions	100% mandatory training 75% additional options
Business continuity tested	Tested Annually

12.2 Service Desk

We can determine our progress for most IT related tasks using our ticketing system. This enables us to review jobs completed and time taken as well as what our main tasks are. We plan to conduct a satisfaction survey as well to determine response to what we are doing and areas of concern for staff.

Since we implemented our ticketing system we have completed over 1,100 IT requests. This equates to around 3 per day. This does not cover requests that come in by phone or email. Staff are encouraged to use the ticketing system but this is hard to enforce. I would expect that we would get a further 5-10 verbal or email/phone requests per day.

12.3 Network Performance

At present we do not capture network uptime statistics. Deploying a system that can capture this will help us to determine any areas of concern or requiring improvement. This may lead to new hardware to alleviate bottlenecks or upgrading links to improve efficiency.

12.4 System uptime/reliability

We need to put in place a way of capturing this. This would include logging downtime incidents and server uptime.

12.5 Security and Compliance

Most security incidents are currently captured on our firewall and reporting is available for this to help quantify the types of incidents and who may be responsible. This can then lead to additional training and compliance for users.

Additional security analytics need to be captured localised user activity. Metrics for bad password detection, logon times etc should be reportable. We have trialled a reporting utility for this but have not been happy with the results. Further analysis of the options available needs to be undertaken.

We have recently adopted a mandatory reporting policy for data breaches so we need to be able to quantify this as well. Further training and awareness for staff who use technology in the organisation. This needs to include councillors as well.

Cyber Security NSW conduct audits on our external facing systems every quarter and provide a report and score on our compliance. This is an excellent resource that helps focus our resources on fixing and maintaining our systems.

12.6 Backup and Recovery

We currently monitor the success of all backups to ensure that we have adequate backups in place.

Regular testing of recovery procedures by IT staff. This enables us to determine recovery times so we can provide accurate estimates to affected staff and managers.

12.7 Employee Productivity

This can be measured by workstation and application downtime.

12.8 Project Delivery

Most IT projects within WSC are small and are managed internally. Project extensions and budget blowouts are rare.

Project	Progress	Issues/Notes
Improve and test disaster recovery procedures	In Progress	Currently reviewing documentation
Create Cyber Security Policy	Draft	Time constraints due to workload
Update IT Security Policy	Draft	Currently under review
Update Use of Information Technology & Communication Device Policy	Draft	Currently under review
Cyber Security Training for Staff	Ongoing	Numerous staff still not completing this training
Meet Cyber Security NSW guidelines	Ongoing	Need to quantify our compliance level
Improve staff skills with training	Ongoing	Installed LMS but need direction for content from management areas.
Digital signing of documents	In Progress	Reviewing options
Improve use of Document Management System (CM)	Not started	Will require training to engage staff. Executive also needs to mandate use.
Windows 11 migration	Mostly complete	Windows 10 to reach end of life in Oct 2025
Open Office Deployment	On Hold	Have recommenced discussions with the Vendor
Landfill upgrade	In Progress	New IT hardware and software
Reduce RDS reliance	Mostly complete	Only Practical and ViewX still require RDS all other services now available via VPN.
Mobile device management	In Progress	Using Microsoft Intune
Replacement of VMWare	Planning	Due to substantial price increases we need to find an alternative. 3 year plan.
Device deployment and management	In Progress	All new devices to be enrolled using Microsoft Intune
Dareton CCTV	Planning	Engaged stakeholders. Scoping works.
SCADA/Telemetry Review	Planning	Looking to engage vendor to provide an audit of current systems.
Replace Intramaps	Planning	Will be replaced with Pozi in early 2026

13. Conclusion

The IT Strategic Plan serves as a roadmap to align technology initiatives with Council's overarching goals and objectives. By leveraging innovative solutions, optimising resources, and ensuring robust IT governance, the plan provides a framework for driving operational efficiency, enhancing custom experiences, and fostering sustainable growth.

Central to the strategy is the commitment to adaptability in an ever-changing technological landscape. This includes prioritising cybersecurity, embracing emerging technologies, and enabling digital transformation to remain competitive and resilient. Equally important is the investment in talent development and fostering a culture of collaboration and innovation across teams.

By executing this IT Strategic Plan with discipline and agility, Council will position itself to not only meet current demands but also anticipate and respond to future opportunities and challenges. Regular reviews and updates to the plan will ensure it remains relevant and aligned with Council's evolving priorities, setting the foundation for long-term success.



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9.12 DEVELOPMENT APPLICATION DETERMINATION REPORT - OCTOBER 2025

File Number: RPT/25/709

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Carmel Giugno - Administration Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 We value our civic leadership whose stewardship and decision making benefits present and future generations

Summary

For the month of October 2025, a total of seven (7) Development Applications and one (1) Modification Application were determined.

The estimated value of the determined developments was \$8,651,034.00 This brings the year to date total to 39 Development Applications with an estimated development value of \$16,481,959.07 and 9 Modification Applications.

Recommendation

That Council receives and notes the report for the Determined Development Applications for the month of October 2025.

Detailed Report

Purpose

The purpose of this report is to provide Council with a list of Development Applications as tabled in the attachment, determined in the month of October 2025.

Conclusion

The total value of determinations was \$8,651,034.00 for the month of October 2025. The average determination time was 53 days.

Attachments

1. Determinations October 2025 [↓](#)

DETERMINATION OF DEVELOPMENT APPLICATIONS FOR THE MONTH OF OCTOBER 2025

FILE NUMBER	APPLICANT	LOCATION	DESCRIPTION	VALUE (EX GST)	DETERMINATION DATE	COMMUNITY VIEWS	ACTIVE DAYS
DA2025/136 PAN 553563	Harrison Turner	13 Woodside Drive Lot 27 DP 1298329 Gol Gol	Retaining Wall with Fencing	\$12,000.00	02/10/25	No submissions received	49
DA2025/107 PAN 541674	The Trustee for James D Harwood Trust	16 Woodside Drive Lot 32 DP 1298329 Gol Gol	Retaining Wall and Fencing	\$20,000.00	02/10/25	No submissions received	25
DA2025/093 PAN 536623	Jackson Planning	23-29 Murray Street Lot 2 DP 1227871 & 31-37 Murray Street Lot 1 DP 1227871 Wentworth	Extension to an existing Residential Care Facility and Storage Shed	\$8,505,000.00	8/10/25	No submissions received	114
S4-55/2025/027 (1A) PAN 568649	Gowers Homes	11 Cielo Court Lot 8 DP 1300407 Gol Gol	Modify DA2025/083 Dwelling with Garage and Storage Shed /Gym - Amend Approved Plans remove The Storage Shed /Gym and only build Dwelling with Garage	\$0.00	8/10/2025	No submissions received	30
DA2025/124 PAN 555954	Jackson Planning	8 Modica Crescent Lot 15 DP 1118464 Buronga	Subdivision of one lot into two Torrens title lots	\$0.00	8/10/2025	No submissions received	70
DA2025/133 PAN 557705	Mallee Sheds Pty Ltd	114 Bonnie Doon Road Lot 5 DP 1275178 Monak	Erection of new Storage Shed	\$49,929.00	23/10/2025	No submissions received	63



DETERMINATION OF DEVELOPMENT APPLICATIONS FOR THE MONTH OF OCTOBER 2025

DA2025/119 PAN 546641	Roy Costa Planning & Development	6 River Drive Lot 433 DP 756961 Buronga	Marina (Small) (Deferred Commencement)	\$20,000.00	30/10/2025	No submissions received	0
DA2025/138 PAN 551550	Jackson Planning	5669 Sturt Highway Lot 2 DP 1267317 Monak	Storage Shed	\$44,105.00	31/10/2025	No submissions received	73

9.13 Project & Works Report November 2025

File Number: RPT/25/682

Responsible Officer: Jarrod Roberts - Acting Director Roads & Engineering
 Responsible Division: Roads and Engineering
 Reporting Officer: Megan Jackson - Roads & Engineering Administration Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment
 Strategy: 3.5 Infrastructure meets the needs of our growing Shire

Summary

This report provides a summary of the projects and major works undertaken by the Roads and Engineering Department which have been completed during the months of October 2025, and the planned activities for November 2025.

Recommendation

That Council receives and notes the major works undertaken in October 2025 and the scheduled works for November 2025.

Detailed Report

Refer below for updates of the works completed in October 2025, and the planned activities for November 2025.

Projects and Works Completed in October 2025 and Scheduled for November 2025.

Roads

Maintenance Grading

- Works have been recently completed on the Roo Roo and Polia Roads.
- Works are scheduled to be completed on the Ivanhoe, Wilkurra and Karpa Kora Roads.

Anabranh Mail Road Resheeting

- Works include a new 100mm layer of imported material from the Renmark Road intersection heading north for approximately 2.8km.
- The project is funded by Roads to Recovery to the value of \$120,000.00

Ivanhoe Road Resheeting Works

- Funded by the Regional Emergency Road Repair Fund, a 6km section west of the Wilkurra Road intersection will receive a 100mm top up of locally sourced gravel.
- Works have been postponed, as Council have applied for a bore ground water extraction license due to the dry conditions. If approved, the license will not only provide water for this project but also maintenance grading going into the future.

Flood Recovery Works

- Various sections the Old Broken Hill Road and one section of the Roo Roo Road are currently receiving an upgrade consisting of 150mm overlay of locally sourced gravel. These works are funded by TfNSW and are required following the damage left from the flooding in the Anabranh in 2023. All works are complete and have provided a

Roads <i>(continued)</i>	significant upgrade for road users in the area. <u>TfNSW Maintenance</u> • Crack sealing has been completed on both the Sturt and Silver City Highways in recent weeks • Asphalt patching and bitumen reseals may commence prior to the Christmas break, depending on TfNSW approvals to proceed. <u>Potters Drive Realignment</u> • The plans for the new alignment have been completed. • Exposing existing services in the road reserve has been completed • Works onsite are expected to commence in mid-November following the completion of the Midway to Gol Gol Footpath Upgrade. <u>Nob and Polia Road Formation/Drainage Works</u> • A contractor has been engaged to work with Council to undertake these works, which is aimed at building up low-lying areas and reinstate road formation to rectify water ponding issues. The works are expected to commence mid-November on the Nob Road and will move onto the Polia Road in late January/early February. <u>New Gravel Pits</u> • A request for quote has been sent out to qualified consultants to undertake the Review of Environmental Factors process on behalf of Council, for the proposed new gravel pits located on the Arumpo, High Darling and Polia Roads. • The gravel pits will supply material for significant road surface upgrades forecasted in the area.
Parks and Gardens	<u>Midway Entrance Upgrade</u> • The new concrete path has been installed. A concrete path will not be installed in between Midway and the Supermarket until the adjacent land has been developed. For the interim period a temporary crushed rock path will be installed so that pedestrians can safely travel along this section of road reserve. • New low-level plantings will be installed closer to the highway, and new trees closer to the carpark away from the power lines during November. <u>Dareton Wharf</u> • New lettering “Coomealla” has been fabricated and will be installed with new plantings to beautify the area during November.
Water and Sewer	<u>Gol Gol Buronga Reticulation Modelling</u> • Filtered water model for Gol Gol Buronga has been created. • Raw water model for Buronga has been created. • Issues with matching data for raw water Gol Gol model. • Scenario development underway in November <u>Safe and Secure Water Program (4 activities) – Development</u> 1. <u>Wentworth Water Treatment Plant</u> 2. <u>Gol Gol Water Treatment Plant</u> 3. <u>Wentworth Raw Water Pump Station</u> 4. <u>Dareton Raw Water Pump Station</u>

Water and Sewer <i>(continued)</i>	• NSW Government continuing to review the updated Option Reports. • Workshop to further Gol Gol Water Treatment Plant Interim upgrades. • Additional modification and testing of inlet works for additional flow. <u>Wentworth Raw Water Pipeline</u> • Materials delivered to site. • Poly welding of all pipelines complete. • Tuckers Creek boring successfully complete with new pipe installed more than 5 m below creek bed. • William Street South boring successfully complete. • Final connection works required, pipeline testing, chlorination and restoration to complete in early November. <u>Sewer Rehabilitation Program</u> • Council staff reviewing all as-built asset data for entry into asset management system. • Scope of next year's program still be considered. <u>District Bulk Metering</u> • The final two meters are still needing to be displayed on SCADA and recorded for reporting purposes. <u>Wastewater and Water Lagoon Cleaning</u> • Tender evaluation completed for the lagoon cleaning works. Recommendation to approve tabled at November Council meeting.
Projects	<u>Midway to Gol Gol Footpath Upgrade</u> • Tree trimming has been completed • Council have undertaken earthworks to grade and level to the new design. • The contractor installing the new asphalt surface have been scheduled to commence onsite on the 13 of November. • Following the installation of the new path, Council will have some minor beautification works to complete also. <u>Buronga Landfill Expansion</u> The project aims to improve on previous waste management and resource recovery activities at the site as well as expand the approved footprint for waste disposal activities to occur. • Works on the project are expected to be completed in mid November subject to final installation of electrical switch board. • Works on all building structures and associated service connections were completed at the end of October together with all road surfacing and asphalt layers. • Works remaining in November include installation of electrical switch board, surface line marking, placement of facility signage, installation of entrance siding gate and final preparation of hard stand area for green waste placement. • Final inspection and practical completion certificate is expected to be undertaken towards the end of November subject to satisfactory completion of the above listed activities.

Projects (continued)	<u>Open Spaces – Dawn Ave Drainage Basin</u> • Stormwater pipes and headwalls installed between to two basins. • Earthworks package awarded and to commence on site in early November. • Seating and shade structure has been ordered. • Irrigation design underway • Quotes being sought for both the asphalt walking track and the concrete Dawn Ave frontage footpath. • Original fencing on southern boundary removed. <u>Wentworth Kerb Upgrades</u> • Tender designs updated prior to going out to tender. <u>Junction Island Viewing Platform</u> • Timber platform has been constructed. • Timber ramp constructed. • Timber and steel handrails constructed. • To be open to public from the start of November. • Minor defects to be rectified. • Council working on signage to be created and installed. • Bench seats have been ordered for installation on the platform. <u>Old Wentworth Water Tower Reserve (formerly Astronomy Park)</u> • Award of the fencing and asbestos clearing to a local contractor. To commence on-site in mid November. • Quotes being sought from contractors to install geofabric and spread soil. Soil supply currently being investigated, potential source maybe from Open Spaces Dawn Ave project. <u>Pooncarie Camp Kitchen</u> • Minor finishing touches still to be completed. <u>Wentworth Camp Kitchen</u> • Additional "tickets" room constructed prior to Wentworth Races. • Minor finishing touches still to be completed. • Red brick feature under server windows still to be incorporated. <u>Wentworth Rowing Club Upgrade</u> • Works commenced on the existing clubroom renovations. • Tender awarded at the October Council meeting to local building contractor for the extension works. • Resolution of interfaces between the two contractors to be resolved.
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Attachments

1. Ivanhoe Road Resheeting Works[📄](#)
2. Midway Entrance Upgrade[📄](#)
3. Midway to Gol Gol Footpath Upgrade[📄](#)
4. Tuckers Creek Underbore[📄](#)
5. Open Spaces – Dawn Ave Drainage Basin[📄](#)
6. Junction Island Viewing Platform[📄](#)
7. Buronga Landfill Expansion[📄](#)



















10 NOTICES OF MOTIONS / QUESTIONS WITH NOTICE

Nil

11 CONFIDENTIAL BUSINESS – ADJOURNMENT INTO CLOSED SESSION

Despite the right of members of the public to attend meetings of a council, the council may choose to close to the public, parts of the meeting that involve the discussion or receipt of certain matters as prescribed under section 10A(2) of the Local Government Act.

With the exception of matters concerning particular individuals (other than councillors) (10A(2)(a)), matters involving the personal hardship of a resident or ratepayer (10A(2)(b)) or matters that would disclose a trade secret (10A(2)(d)(iii)), council must be satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

The Act requires council to close the meeting for only so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security being protected. (section 10B(1)(a))

Section 10A(4) of the Act provides that a council may allow members of the public to make representations to or at a meeting, before any part of the meeting is closed to the public, as to whether that part of the meeting should be closed.

Section 10B(4) of the Act stipulates that for the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest, it is irrelevant that:-

- (a) a person may misinterpret or misunderstand the discussion, or
- (b) the discussion of the matter may -
 - (i) cause embarrassment to the council or committee concerned, or to councillors or to employees of the council, or
 - (ii) cause a loss of confidence in the council or committee.

Recommendation

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution.

This action is taken in accordance with Section 10A(2) of the Local Government Act, 1993 as the items listed come within the following provisions:-

12.1 Request Waiving of Water Account. (RPT/25/637)

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (b) discussion in relation to the personal hardship of a resident or ratepayer.

12.2 Cleaning of Water and Wastewater Lagoons Contract - PT2425/17 C00047. (RPT/25/706)

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if

disclosed would prevent council from achieving its 'value for money' objectives.

12.3 Buronga Landfill Expansion - Project Management. (RPT/25/710)

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

12.4 Buronga Landfill Expansion Project. (RPT/25/714)

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

12 OPEN COUNCIL - REPORT FROM CLOSED COUNCIL

12.1 REQUEST WAIVING OF WATER ACCOUNT

File Number: RPT/25/637

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.4 Use and manage our resources wisely

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (b) discussion in relation to the personal hardship of a resident or ratepayer.

12.2 CLEANING OF WATER AND WASTEWATER LAGOONS CONTRACT - PT2425/17 C00047

File Number: RPT/25/706

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Scott Barnes - Manager Engineering Services

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

12.3 BURONGA LANDFILL EXPANSION - PROJECT MANAGEMENT

File Number: RPT/25/710

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

12.4 BURONGA LANDFILL EXPANSION PROJECT

File Number: RPT/25/714

Responsible Officer: Geoff Gunn - Acting General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Samantha Wall - Projects Administration

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Our public assets are well maintained and able to meet the growing population demands

REASON FOR CONFIDENTIALITY

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

13 CONCLUSION OF THE MEETING

NEXT MEETING

17 December 2025