



# ANNUAL REPORT 2023/24

MID-WESTERN REGIONAL COUNCIL

# INTRODUCTION



Welcome to Mid-Western Regional Council's (Council) 2023/24 Annual Report. As the Local Government authority established by the NSW Government, Council provides essential services to the community within the region highlighted on the map. The Local Government Act mandates that Council is governed by nine elected Councillors, with leadership provided by the Mayor. These Councillors appoint a General Manager, who is responsible for implementing their decisions.

This Annual Report includes messages from both the Mayor and the General Manager, and aligns with Council's Delivery Program and Operational Plan. These plans reflect extensive consultation with the community to identify priorities and actions. The report outlines how Council executed these plans throughout the year and includes performance data as required by the Office of Local Government.

The first section of this report is designed to be clear and accessible for the community, offering a summary of Council's achievements and activities. The second section contains statutory reporting to meet the obligations set by State Government. Lastly, the appendix provides Council's financial statements, outlining its financial performance, position, and cash flows for the year ending 30 June 2024.

The financial statements are prepared in accordance with Australian Accounting Standards and meet the reporting guidelines set by the Office of Local Government, ensuring consistency across NSW councils.

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## MID-WESTERN REGIONAL COUNCIL

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MAYOR	Cr Des Kennedy
GENERAL MANAGER	Brad Cam

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# MESSAGE FROM THE MAYOR



“

\$15 million from Council's works budget was allocated to upgrading roads, bridges, and footpaths

”

I am pleased to present the 2023/24 Annual Report, which highlights the outstanding achievements of Council over the past 12 months.

Council is particularly proud to have played a key role in delivering the new Country Universities Centre (CUC) in Mudgee, located at 70 Court Street. This facility enables local students to pursue higher education without leaving the region, reinforcing Council's commitment to expanding educational opportunities for our residents.

Throughout the year, Council has completed numerous projects that enhance the quality of life for our community. Among these are significant upgrades to the Kandos Rotary Park Playground, which now includes a climbing tower, sky rider zip line, and expanded safety features that provide a vibrant and secure space for children. The Lawson Park Playground has also been upgraded with a pirate ship-themed design, encouraging imaginative and adventurous play through its climbing elements, role-playing and slides.

The Putta Bucca Wetlands celebrated the official opening of its Tourism and Community Infrastructure Development Project, which has introduced new

amenities such as a boardwalk, picnic shelters, a playground, a native bee garden, and 13 bird nest boxes, adding further value to this important natural area.

Addressing community concerns relating to affordable housing, Council has released 22 parcels of land in Stage 2 of the Saleyards Lane development offering housing blocks conveniently located near schools and Mudgee CBD. Efforts are underway to create key worker housing on Burrundulla Avenue in Mudgee to ensure the community maintains a sufficient workforce in critical healthcare and education sectors.

At Glen Willow Regional Sports Complex, significant lighting upgrades were completed at both the main stadium and fields five and six, providing professional-standard illumination for sporting teams. There has also been a wheelchair friendly viewing platform built and an amenities block with handicapped access at the facility. The stadium continues to attract major sporting events and professional games, elevating our region's profile as a premier sporting destination while contributing substantial economic benefits.

Our region's tourism sector continues to be a cornerstone of the local economy, contributing an impressive \$131.6 million annually.

The Mid-Western Region's extensive road network spans 2,460 km, and road improvements continue to be a top priority for our residents. I am pleased to share that by the end of 2024, more than 50 kilometres of unsealed roads will have been sealed, marking significant progress in our efforts. This major initiative has been driven by Council and our Roads Team, supported by successful grant funding. Last financial year alone, nearly \$15 million from Council's works budget was allocated to upgrading roads, bridges, and footpaths, demonstrating our commitment to enhancing the region's infrastructure.

I would also like to warmly welcome the newly elected Councillors and extend my sincere thanks to the outgoing Councillors—Sam Paine, Paul Cavalier, and Phil Stoddart—for their dedicated service and unwavering commitment to our community.

  
DES KENNEDY  
MAYOR

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# MESSAGE FROM THE GENERAL MANAGER



“

In 2023/2024 \$64.06 million of grant funding was applied for

”

As we reflect on the achievements of the outgoing Council, I am pleased to highlight several key projects that underscore our commitment to community development, sustainability, and economic growth across the Mid-Western Region.

Recent investments in community infrastructure, such as the upgrades to Lawson Park and Kandos Rotary Park playgrounds, reinforce our focus on creating engaging, safe spaces for families. With \$146,000 secured from the NSW Government's Everyone Can Play in NSW grant program, the inclusive playground at Rylstone Showground now provides access to quality recreational facilities for children of all abilities.

The completion of the Flirtation Hill viewing platform, supported by a \$375,000 grant from the NSW Government's Regional Tourism Activation Fund, enhances our region's eco-tourism potential,

while projects like the Mudgee River Walk and improvements at Putta Bucca Wetlands offer residents and visitors opportunities to engage with our natural environment. These projects reflect Council's ongoing commitment to environmental sustainability and tourism development.

Our investment in education through the establishment of the Country Universities Centre (CUC) in Mudgee is transforming higher education access in the region. With over 100 students enrolled, this facility is an important asset for the local community, reducing the need for students to leave the region for university studies.

Events such as Flavours of Mudgee and the NRL trial game at Glen Willow Regional Sports Stadium continue to contribute significantly to the region's economy, with Flavours of Mudgee delivering a \$1.6 million economic boost and the NRL trial game contributing

\$950,000. These events not only highlight the vibrancy of our local community but also showcase the region as a destination for major events.

Council's financial stewardship has been a key driver behind these successes, securing millions in grants while maintaining a focus on sustainable growth and community wellbeing. In 2023/2024 Council was successful in receiving \$58m in Government grants and contributions helping to deliver on projects for the community. As we move forward, Council remains committed to building on these achievements, delivering further benefits for residents, businesses, and visitors alike.

A handwritten signature in blue ink, appearing to be 'B. Cam'.

BRAD CAM  
GENERAL MANAGER

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# YOUR COUNCIL 2021-2024



▲ Cr Des Kennedy  
**MAYOR**



▲ Cr Sam Paine  
**DEPUTY MAYOR**

Mid-Western Regional Council is represented by nine Councillors including a Mayor elected every two years from within.

Councillors are elected to a four year term, with the previous term's elections occurring in December 2021. That election saw 34 candidates nominated to serve the Mid-Western Region, with Councillors Paul Cavalier, Des Kennedy, Katie Dicker, Peter Shelley, Percy Thompson, Alex Karavas, Sam Paine, Robbie Palmer and Phil Stoddart elected.

The impact of the COVID-19 pandemic has resulted in the 2020 Local Council elections being postponed to 4 December 2021, which resulted in the Council proceeding for a three year term.



- 1 Cr Paul Cavalier
- 2 Cr Katie Dicker
- 3 Cr Alex Karavas
- 4 Cr Robbie Palmer
- 5 Cr Peter Shelley
- 6 Cr Phil Stoddart
- 7 Cr Percy Thompson

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# YOUR COUNCIL 2024-2027



▲ Cr Des Kennedy  
**MAYOR**



▲ Cr Alex Karavas  
**DEPUTY MAYOR**

Mid-Western Regional Council is represented by nine Councillors including a Mayor elected every two years from within.

Councillors are elected to a four year term with the most recent elections occurring on the 14th of September 2024. The election saw 63 candidates nominated to serve the Mid-Western Region, with Councillors Katie Dicker, Robbie Palmer, Peter Shelley, Marcus Cornish, Percy

Thompson, and Elwyn Lang, Des Kennedy, and Alex Karavas elected.

Due to the resignation of a sitting Councillor, a causal vacancy exists and a by-election will be conducted to fill this position on the 7th of December 2024.



- 1 Cr Katie Dicker
- 2 Cr Robbie Palmer
- 3 Cr Peter Shelley
- 4 Cr Marcus Cornish
- 5 Cr Percy Thompson
- 6 Cr Elwyn Lang
- 7 Casual Vacancy

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# CIVIC LEADERSHIP

## THE ROLE OF COUNCIL AS A GOVERNANCE BODY IS:

- Directing and controlling the affairs of Council in accordance with the Local Government Act
- Providing effective civic leadership to the local community
- Ensuring as far as possible the financial sustainability of Council
- To ensure as far as possible that Council acts in accordance with the principles set out in Chapter 3 of the Act and the plans, programs, strategies and policies of Council
- Developing and endorsing the Community Strategic Plan, Delivery Program and other strategic plans, programs, strategies and policies of Council
- Determining and adopting a rating and revenue policy and operational plans that support the optimal allocation of Council resources to implement the strategic plans (including the Community Strategic Plan) of Council and for the benefit of the local area
- Keeping under review the performance of Council, including service delivery

- Making decisions necessary for the proper exercising of Council's regulatory functions
- Determining the process for appointment of the General Manager by Council and to monitor the General Manager's performance
- Determining the senior staff positions within the organisation structure of Council
- Consulting regularly with community organisations and key stakeholders and keep them informed of Council's decisions and activities
- Being responsible for ensuring that the Council acts honestly, efficiently and appropriately
- Consulting with the General Manager in directing and controlling Council

## THE ROLE OF A COUNCILLOR IS:

- Being an active and contributing member of the governing body
- Making considered and well informed decisions as a member of the governing body
- Participating in the development of the integrated planning and reporting framework

- Representing the collective interests of residents, ratepayers and the local community
- Facilitating communication between the local community and the governing body
- Upholding and representing accurately the policies and decisions of the governing body
- Making all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor, and
- Being accountable to the local community for the performance of Council

## COUNCIL DECISIONS:

Council is recognised as a single entity and Councillors only have the authority to make decisions as a group, when they are acting as Council, that is, in Council meetings.

Council meetings are held at the Chambers of the Mudgee Administration Centre on the third Wednesday of every month except for January (no meeting). Occasionally Council holds extraordinary meetings. These are Council meetings held

outside the normal meeting cycle, most often to consider matters of an urgent nature.

Meetings are open to the public, residents and businesses are actively encouraged to attend and participate in the decision-making process. Prior to the commencement of the formal Council meeting, a Public Forum is held. This is an opportunity for members of the public to address Council on any issue of relevance to the Council.

Council also has advisory committees comprised of Councillors, members of the public and staff of the Council. These committees focus on specific narrow areas of expertise, and make recommendations for consideration by Council.

Council meetings are available to view live via webcast on the internet, giving the public access to Council decisions and debate without the need to attend meetings in a physical capacity. Archived videos from previous meetings are also available, as well as links to meeting schedules, agendas and minutes.

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# CIVIC LEADERSHIP

## HAVING YOUR SAY

There are many ways for residents to have a say on the governing of the Mid-Western region. Residents can:

- Vote for Councillors every four years through the Local Government election for Mid-Western Regional Council
- Arrange to speak at the Public Forum
- Write to or telephone elected members of the Council
- Get social and connect with Council on social media, including Facebook, Instagram, LinkedIn and TikTok
- Make a submission on Council's four year Delivery Plan including the one year Operational Plan when on exhibition each year
- Participate in the review of the Community Strategic Plan every four years
- Make submissions on items placed on public exhibition or notification, including major projects, development applications, strategic plans and policies
- Visit Council's dedicated 'Your Say' webpage where members of the public are encouraged to provide ideas and input into current Council initiatives.

- Participate in community committees which are established to increase the representation and participation of residents in Council's services, policy development and decision making processes.

Mid-Western Regional Council is committed to engaging its residents, stakeholders and staff in the development of policies and plans, and the delivery of services for the community. Council's Community Engagement Strategy will assist residents in having their say.

## DELEGATED DECISION MAKING

As provided for in the Local Government Act, the Council can delegate some of its decision making authority to the General Manager, allowing a more efficient operation in several areas such as enforcement of Council regulations and finalising or negotiating various matters within parameters set by Council.

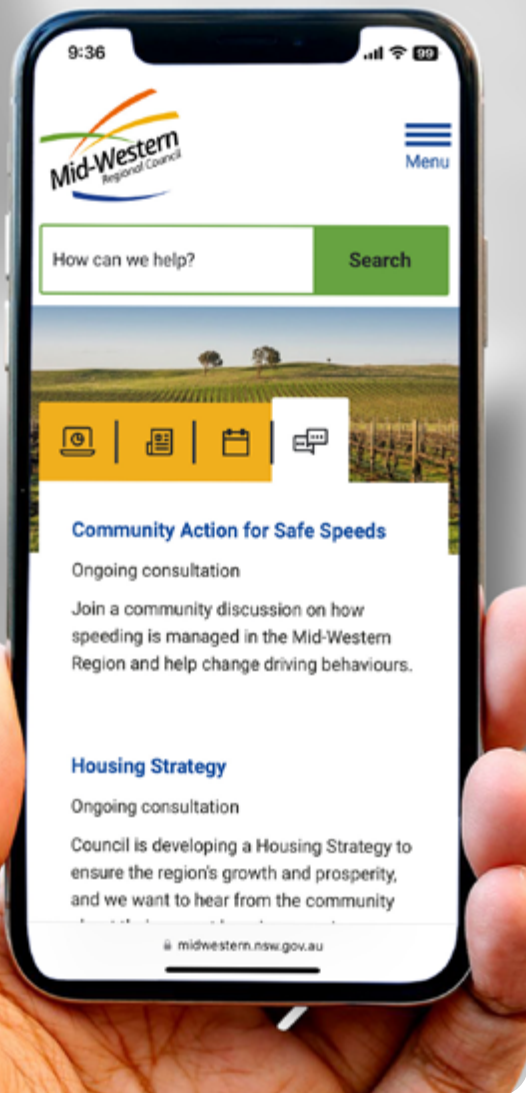
## CODE OF CONDUCT

Councillors and staff are bound by a Code of Conduct, which sets the standards for ethical behaviour and decision making. The Code states Councillor and staff roles and responsibilities, and outlines steps to be followed when making and investigating allegations of breaches of the Code.

During 2023/24, there were no Code of Conduct complaints made against Councillors/staff.

Code of Conduct matters are dealt with via the following means:

- Referred to a Conduct reviewer
- Referred to the various legislative authorities where required (Office of Local Government, Independent Commission Against Corruption)
- Resolved in accordance with Council's Procedures for the Administration of the Code of Conduct

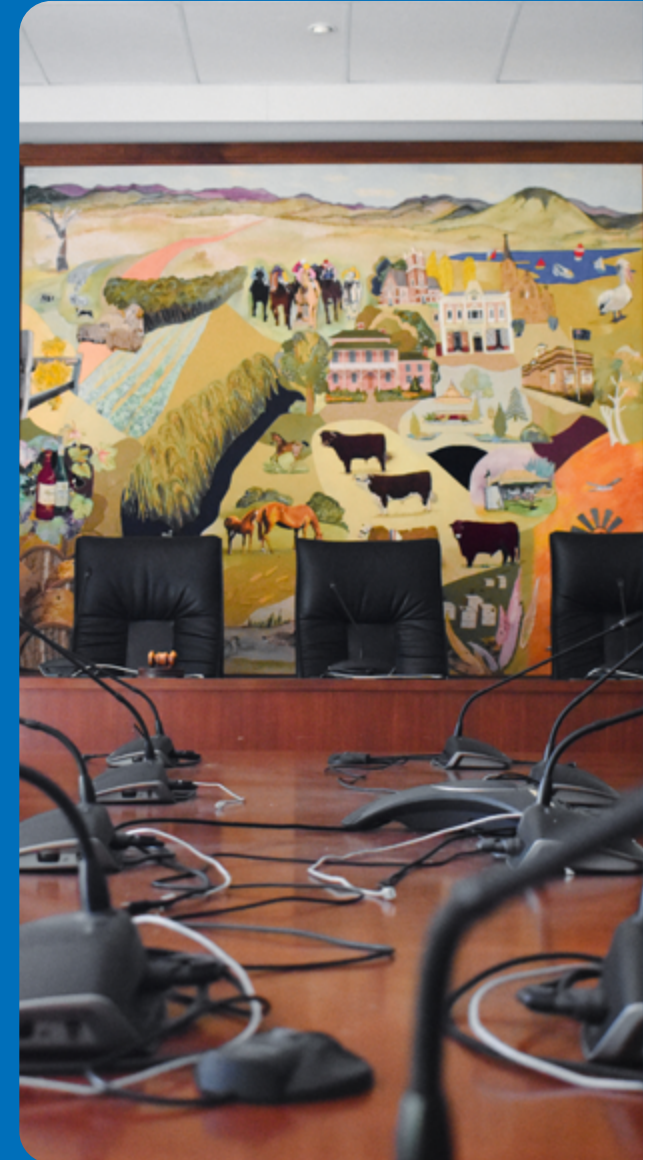


# COUNCILLOR KEY STATISTICS

## COUNCILLOR ATTENDANCE AT MEETINGS AND WORKSHOPS

11 Ordinary Council meetings and 2 Extraordinary meetings were held between 1 July 2023 and 30 June 2024.

Elected Member	Ordinary Meetings Attended		Extraordinary Meetings Attended	
	Number	%	Number	%
Cr Des Kennedy – Mayor	9/11	82%	2/2	100%
Cr Sam Paine – Deputy Mayor	11/11	100%	1/2	50%
Cr Paul Cavalier	9/11	82%	0/2	0%
Cr Katie Dicker	11/11	100%	2/2	100%
Cr Alex Karavas	10/11	91%	2/2	100%
Cr Robbie Palmer	11/11	100%	2/2	100%
Cr Peter Shelley	10/11	91%	2/2	100%
Cr Phil Stoddart	11/11	100%	2/2	100%
Cr Percy Thompson	11/11	100%	2/2	100%



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# ORGANISATION STRUCTURE

**BRAD CAM**  
General Manager



**JULIAN GEDDES**  
Director Operations

Roads and Footpaths  
Infrastructure Planning  
Water and Sewer  
Waste and Environment



**RACHEL GILL**  
Acting Director Community

Customer Service and Governance  
Recreation Services  
Major Projects  
Community and Cultural Services  
Library Services  
Internal Audit



**ALINA AZAR**  
Director Development

Economic Development  
Health and Building  
Statutory Planning  
Strategic Planning



**LEONIE VAN OOSTERUM**  
Director Corporate Services

Financial Services  
People and Performance  
Information Technology  
Procurement and Fleet Management  
Property and Revenue

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# VISION AND VALUES



**A prosperous and progressive community we proudly call home.**



## RESPECT

We respect ourselves, our team mates and our organisation as a whole.

When we talk or write to each other we show respect by being positive, polite and truthful; really listening; responding politely; and providing honest feedback.

We never tolerate bullying and discrimination in the workplace.



## INTEGRITY

We are all accountable for our own actions and also for assisting and supporting our fellow workers.

We seek solutions, we don't cast blame.

We work for the community and we are proud to show our care for the place in which we live.

We are committed to action – we do what we say we will do.

We are honest with each other in everything we say and do, and we are committed to open, two-way communication.



## RECOGNITION

We are committed to a healthy, safe and constructive working environment where everyone's well-being is our major focus.

We work together to develop employment policies and practices that are adaptable to individual circumstances.

We celebrate our achievements and recognise that everyone's contribution is essential to this Council's success.

In supporting each other and working together we create the right environment in which we all can achieve our very best.

We seek continuous improvement both individually and collectively.

We admit our mistakes and focus on getting better.

We strive to achieve our personal best and be industry leaders.

# ABOUT THE MID-WESTERN REGION

The Mid-Western Region, home to more than 25,000 residents, is experiencing significant growth as it continues to thrive as a key entry point to both the Central West and Far West regions of New South Wales. Located just over three hours from Sydney and Newcastle, the region's accessibility and central position relative to other major regional hubs make it an increasingly popular choice for new residents and visitors alike.

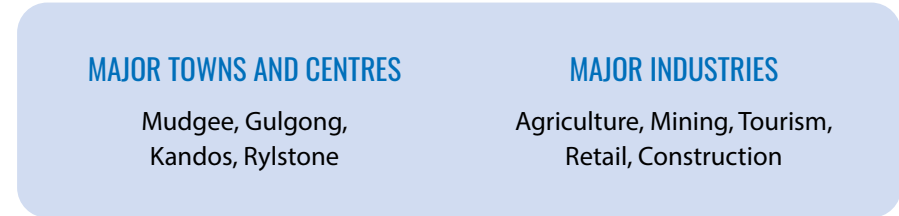
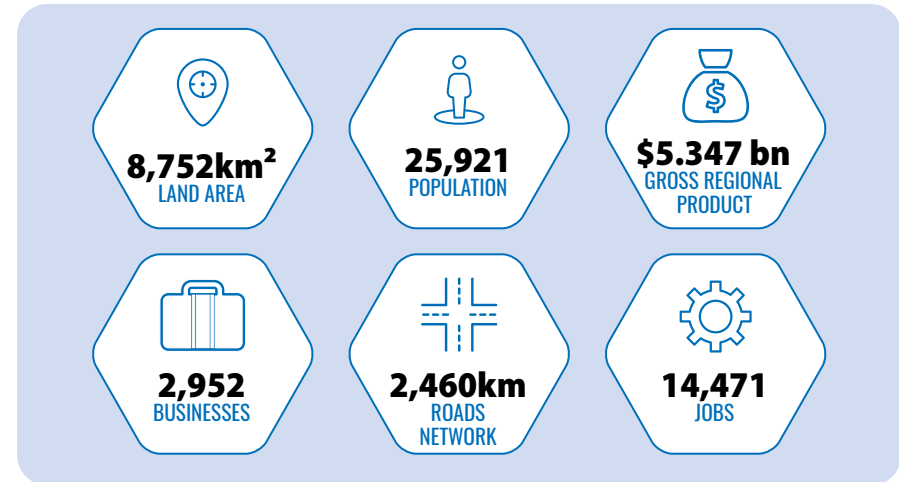
The townships of Gulgong, Kandos, Mudgee, and Rylstone are vibrant, bustling communities that host both local families and a growing number of visitors. These towns offer a wealth of open spaces, parks, and sports facilities for recreational activities, as well as a dynamic annual events calendar. Local markets further highlight the area's cultural diversity, showcasing fresh local produce and the work of talented artisans.

The regional economy is both diverse and resilient, with major sectors including agriculture, retail, construction, tourism, mining, and the rapidly expanding renewable energy industry. These sectors

consistently provide a strong base of employment, supported by the region's skilled and varied workforce. As one of the fastest-growing industries, renewable energy is shaping the future of the region, creating new opportunities and reinforcing its competitive edge.

Looking ahead, the anticipated growth in the region is expected to drive demand for a wide range of skills and qualifications. In particular, engineers, builders, tradespeople, childcare providers, and healthcare professionals are projected to be in high demand over the next three to five years.

Visitors to the Mid-Western Region experience an authentic country community with a strong sense of warmth and character. The area's residents take great pride in their home and are eager to share its beauty and charm with the more than 691,000 visitors who come to the region each year. *(source: Tourism Research Australia 2019).*



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# KEY COMPLETED PROJECTS



Opening of the Country Universities Centre, Mudgee

## Construction of the Country Universities Centre

Council built and contributed funding towards the Country Universities Centre (CUC), in Mudgee. This facility, which opened in April 2024, is transforming local higher education by enabling students to pursue university studies without leaving the region.

The CUC Mudgee Region offers state-of-the-art study facilities, including a terminal room, a shared tutorial room, small break-out areas, and indoor/outdoor social spaces. Local students can access these resources at no cost, with support from a dedicated Centre Manager and a community of peers.

This centre has over 100 students enrolled, reinforcing Mudgee's role as a key educational hub in the region. Council's investment in this project highlights the commitment to enhancing educational opportunities for the local community.

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# KEY COMPLETED PROJECTS

## Kandos Rotary Park and Lawson Park Playground Upgrades

Upgrades have been completed at both Lawson Park and Kandos Rotary Park playgrounds, showcasing the outgoing Council's commitment to enhancing community spaces. At Lawson Park, the playground now features a pirate ship design, encouraging climbing, imaginative play, and role-playing, with new slides adding to the fun. The area has also benefited from the installation of new seating, tables, and landscaping, creating a more welcoming environment. The expansion of rubber impact-absorbing material throughout the playground further demonstrates our focus on safety and reduced maintenance.

Kandos Rotary Park playground has also undergone substantial improvements. A new climbing tower and skyrider zip line have been introduced, offering more adventure for children. The addition of extra seating and expanded impact-absorbing material continues to prioritise both safety and comfort for all park visitors.

## Rylstone playground

In August 2023 Council completed Rylstone's all-new inclusive play space at the Rylstone Showground. The playground features an inclusive carousel, swings, a climbing tower with a slide, a flying fox,

sensory play stations, nature play stations, shaded seating, and a picnic area, offering a fun and accessible environment for all children. The project was made possible through \$146,000 secured from Round 4 of the NSW Government's Everyone Can Play in NSW grant program, with matched funding provided by Council.

## Rylstone Caravan Park Amenities Building Upgrade

As part of the Stage 1 upgrade of Rylstone Caravan Park, a new amenities building has been successfully constructed. This vital addition includes toilets, showers, laundry, baby change room, reception office, and an outdoor camp kitchen, enhancing accessible visitor services. The previous amenities building was demolished as part of this upgrade.

This project was made possible through Council securing grant funding of \$154,525 from the NSW Government's Stronger Country Communities Fund, complemented by a Council contribution of \$499,809. This investment reflects our commitment to improving facilities and services for visitors at Rylstone Caravan Park.

## Cudgegong Waters Park Amenities Building

A new building has been completed at Cudgegong Waters Park, featuring a café

facility, kiosk, and reception office. To enhance visitor access, a new car park has also been constructed to support this facility.

This development aims to improve the overall amenity of Cudgegong Waters Park, attracting more tourists and residents to engage in recreational activities at Windamere Dam. The project was made possible through Council securing a funding contribution of \$500,000 from the NSW Government's Resources for Regions Fund, which will help provide valuable services for campers and day visitors to the caravan park.

## Clandulla Amenities Block

In response to community requests, Council has added a new amenities block at the Clandulla Recreation Ground. The new structure features striking artwork that blends seamlessly with the area's natural beauty. The artwork not only beautifies the structure but also reflects the local flora and fauna, making it a visually appealing addition to the recreation ground. Council is committed to providing functional and aesthetically pleasing facilities that enhance community spaces.



Kandos Rotary Park

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# KEY COMPLETED PROJECTS

PROTECTING OUR  
NATURAL ENVIRONMENT



Flirtation Hill, Mudgee

## Flirtation Hill Viewing Platform and BBQ Area

Council has completed the eco-tourism viewing platform at Flirtation Hill, a project made possible through a generous \$375,000 contribution from the NSW Government's Regional Tourism Activation Fund. This new platform, equipped with seating, lighting, and a barbecue area, offers locals and visitors a perfect spot to take in the scenic beauty of Mudgee.

## Putta Bucca Wetlands Upgrade

Putta Bucca Wetlands has undergone upgrades, enhancing its appeal as a key destination for residents, visitors, and school groups. Recent improvements include the addition of a 68-meter boardwalk, three picnic shelters, upgraded car parking, a sheltered barbecue area, and a native bee garden. These enhancements not only provide more opportunities for people to engage with the natural environment but also solidify the wetlands as an important educational resource for local schools, integrating the nature reserve into their curriculum. The Wetlands represent a valuable investment in the region's natural heritage, encouraging outdoor activity and environmental awareness.

## Mudgee River Walk

Council has completed the Mudgee River Walk, a significant addition to the region's community recreational spaces. Stretching along the Cudgegong River in Lawson Park and continuing through Glen Willow to connect with Putta Bucca, this scenic walk offers residents and visitors an opportunity to enjoy Mudgee's natural beauty. Designed to be inclusive, the walk is accessible for people of all ages and abilities.

## Breakfast With The Birds

Council hosted its annual "Breakfast with the Birds" at Putta Bucca Wetlands on Saturday, 21 October 2023. The event attracted 40 bird enthusiasts who gathered to enjoy a morning of informative talks, and a complimentary breakfast.

The morning began with engaging bird trivia, coordinated with the Aussie Bird Count initiative, followed by a lucky door prize of hand-crafted tree hollows made by Mudgee Men's Shed.

John McCrae from Watershed Landcare and the Environmental Water Advisory Group (EWAG) shared insights into the

history of Putta Bucca Wetlands, the environmental water releases in the Cudgegong River, and ongoing efforts to manage introduced Indian Myna birds. Mark Leary, a Cudgegong Field Naturalist, recounted rare bird sightings at the Wetlands, including the 2014 appearance of a Citrine Wagtail, blown off course by a tropical storm.

This successful event continues to foster community engagement and highlight Council's commitment to environmental education and conservation at Putta Bucca Wetlands.

## Putta Bucca Carp Muster

The Carp Muster, held at Putta Bucca Wetlands, was a resounding success, drawing 160 attendees, including families, grandparents, and children. Participants enjoyed a day of learning, outdoor activities, and community spirit, all while raising awareness of the negative impact carp have on local waterways.

Despite the carp being less active, attendees still managed to remove 46 carp, including some large specimens, from Putta Bucca Wetlands and the Cudgegong River.

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# KEY COMPLETED PROJECTS



This event not only helped control the invasive carp population, but also fostered community engagement and environmental education, reflecting Council's ongoing commitment to protecting local waterways.

## Tree Planting

On National Tree Day, 27 dedicated volunteers came together despite challenging weather conditions to plant 500 trees, grasses, and shrubs along Lawson Creek at Glen Willow Sports Complex. This year's planting was carried out adjacent to previous rehabilitation efforts, contributing to the creation of a resilient riparian zone and a thriving wildlife corridor.

The continued success of this event reflects the community's commitment to environmental sustainability and biodiversity.

## Invasive Tree Removal

Council has undertaken significant work along the Cudgegong River in Lawson

Park, focusing on improving biodiversity and river health. As part of this ongoing project, Council completed the removal of invasive trees along the riverbank between Holyoake Bridge and the weir. This work was carried out in preparation for the installation of a new barrier fence in the area.

Most of the trees removed were propagated elms, which had created a monoculture that limited biodiversity and contributed to environmental imbalances. When the elms shed their leaves, the resulting influx of organic material triggered bursts of microbial activity that depleted oxygen levels in the river, adversely affecting freshwater flora and fauna.

Earlier in the year, these trees were drilled, and during removal, they were cut as close to the ground as possible, with the root systems left intact to maintain riverbank stability. Following the tree removal, a weed control program was implemented, and native tube stock has since been planted along the riverbank to promote ecological restoration.



Lawsons Creek,  
Glen Willow Sporting Complex  
National Tree Day 2024

# KEY COMPLETED PROJECTS

BUILDING A STRONG LOCAL ECONOMY



Flavours of Mudgee, 2024

## New Border Signage

Council has designed new signage for the Local Government Area borders throughout the 8,752 square kilometre LGA.

The updated signage celebrates the rich viticulture heritage of the region, tracing back to the 1850s when grape cultivation first took hold in the region.

The circular motifs on the new signage hold symbolic significance, representing agriculture, wheat, sun, the native Acacia and community cohesion within our towns.

The new signage has replaced the ageing signs that were installed by Council in 2011.

## Flavours of Mudgee

Flavours of Mudgee, held annually on the fourth Saturday of September, has established itself as the region's premier food and wine event. Celebrating its 10th anniversary in 2023, this event has transformed the CBD's tree-lined streets into a vibrant showcase of the region's finest primary producers. Flavours of Mudgee not only enhances the local community spirit but also contributes significantly to the economy. Its growing popularity continues to make the event a key feature on Mudgee's calendar. In 2024

the event saw over 12,000 people attend with an economic benefit of \$1.6 million.

## Accessible Amenities at Glen Willow

New accessible amenities including a viewing platform, first aid room, baby change facility, accessible toilet, and water bubblers have been constructed at the Glen Willow Regional Sports Stadium to enhance the experience of event spectators including families, and people with disability and their carers. Located at the northern end of the Stadium grandstand ground floor, the works were co-funded by Council who secured grants through the NSW Government's Regional Events Acceleration Fund and Regional Tourism Activation Fund.

## St George Illawarra Knights Vs Wests Tigers

In 2024 Glen Willow Stadium played host to an exciting NRL trial game between the St George Illawarra Dragons and the Wests Tigers, drawing a crowd of 4,962 spectators. The Dragons secured a 34-18 victory in the main event. Earlier in the day, the Knock-On Effect Cup saw the St George Illawarra Dragons dominate the Western Suburbs Magpies with a decisive 56-6 win.

The event delivered significant economic benefits to the region, with approximately \$950,000 spent across local businesses, including restaurants, cafes, retailers, and accommodation providers. This demonstrates the positive economic impact of major sporting events on the local community.

Council remains committed to securing future NRL games and similar high-profile events to stimulate economic growth, attract visitors, and further elevate the region's profile as a premier destination for major events.

## Central West Entrepreneurs Summit

The Central West Entrepreneurs Summit returned to the Mudgee Arts Precinct on 9 May, showcasing innovative thinking and providing valuable insights for small business owners. The event featured an impressive lineup of speakers, including Nik and Harry Robinson, founders of Good Citizens Eyewear. This Sydney-based business, known for transforming single-use plastic bottles into 100% recycled eyewear frames, has become Australia's most awarded eyewear brand and was recently named one of the top 20 Coolest Retailers in Australia.

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A key session at the Summit was a three-hour workshop led by Cherie Clonan from The Digital Picnic. Cherie's presentation focused on advancing digital marketing skills through the use of artificial intelligence (AI). Attendees gained practical insights into AI tools, including a comparison of free and paid versions, and learned strategies for creating effective AI-generated content. The Summit continued to serve as a valuable resource for local entrepreneurs, fostering growth and innovation across the region.

## Lighting Upgrades at Glen Willow

Mid-Western Regional Council has been successful in securing funding for the second round of the NSW Government's Football Legacy Fund. The initiative is designed to upgrade football facilities and support infrastructure.

The Football Legacy Fund's objectives are to increase the utilisation of football facilities and support the equitable provision of and access to facilities while growing the participation of female players.

Council submitted a proposal for LED upgrades at the Glen Willow Sporting Complex. The LED upgrade significantly improves the quality of lighting on fields 5 and 6, providing training-standard illumination.

The project involves the replacement of 16 light fittings on four 15 metre lighting poles providing a well lit environment for training activities.

The total cost of the project is \$140,000 with the NSW Government providing \$70,000 and Council contributing a further \$70,000 in funding.

## Choose Mudgee Region Marketing Campaign

The Choose Mudgee Region website is a key resource, offering up-to-date information on investment opportunities, job openings, population statistics, and detailed insights into the region's towns and villages. The website was launched in 2020 during the pandemic and was supported by billboards as part of the promotion to attract new residents to the region. In 2024 Council launched a refreshed marketing campaign for the Choose Mudgee Region initiative to attract new residents and investors. The campaign featured advertising on buses in Western Sydney, complemented by targeted social media posts and ads. This initiative continues to play a vital role in Council's strategy to showcase the region and encourage growth.

## Upgrades to Mudgee Regional Saleyards

The Mudgee Regional Saleyards has recently undergone significant upgrades to enhance its functionality and operational efficiency. Key improvements include the installation of a new sheep Electronic Identification (EID) reader, modernising livestock data management processes, and the replacement of scale doors. The administration office and bathroom areas have also been refreshed with new tiling and paint, creating a more modern and welcoming environment. In addition, energy-efficient sale pen lights have been installed, improving visibility while reducing operational costs.

To better support transport companies, 24-hour access to amenities has been introduced, offering added convenience. These upgrades contribute to the overall performance of the Saleyards, which hosts weekly cattle and sheep sales every Wednesday and store cattle sales on the last Thursday of each month.

This investment reflects Council's commitment to ensuring the long-term success of the Saleyards as a key regional asset.

## Mudgee Saleyards Online Auction

The Mudgee Saleyards achieved a significant milestone by hosting its first combined online and in-person auction at the Angus Breeders Sale on Friday, 3 May 2024. This innovative approach integrated a traditional in-person auction with an online bidding platform, expanding the market reach for sellers while providing greater convenience for buyers. The online bidding option allowed participants to engage from any location with internet access, reducing the need for travel and saving time.

This hybrid model has proven highly effective in optimising sales outcomes by increasing competition and attracting a broader audience, all while accommodating those who prefer attending auctions in person. The sale attracted over 100 buyers at the Mudgee Saleyards, with all 1,100 cattle sold. The event was a resounding success, with prices reflecting the strength of the market, including cows and calves fetching up to \$2,800 per head. This outcome underscores the continued importance of the Mudgee Saleyards as a key asset supporting the region's agricultural economy.

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CONNECTING OUR  
REGION



Path and bridge,  
Glen Willow Sporting Complex

## Glen Willow Transport Connection

Council has completed a new road and shared pathway connecting the Glen Willow Regional Sporting Complex to Putta Bucca Road. This project includes a bridge over Lawson Creek, and the upgrade of the River Drive and Putta Bucca Road intersection, providing residents with an alternative route to the sporting complex and enhancing safety for both vehicles and pedestrians.

The new transport connection significantly improves accessibility, particularly during major sporting events, ensuring safer and more efficient access for drivers and pedestrians alike. Residents are encouraged to adhere to the speed limit signage along the new road and throughout the Glen Willow Complex area. Additionally, roundabouts are currently being constructed to further enhance safety for all users of this new transport route.

The shared pathway component of this project finalizes the walking loop from the Mudgee CBD to the Putta Bucca Wetlands. It will also link the new training camp facility, currently under construction, to Mudgee township, the wetlands, and the sporting complex facilities.

This project was made possible through significant funding, with \$3.11 million secured from the NSW Government's Resources for Regions Fund and \$1.68 million from the Australian Government's Local Roads and Community Infrastructure Program.

## Upgrade and Renewal of Footpaths and Cycleways

As part of the Capital Works Program and in accordance with the Pedestrian Access and Mobility Plan (PAMP), footpath upgrades and renewals have been completed across the region enhancing access and safety for residents and visitors.

In Mudgee, upgrades included:

- A 511-metre, 2.5-metre-wide shared path along Ulan Road, from the Parklands driveway to the Lawson Creek underpass, connecting to the existing eastern path.
- A 46-metre, 3.5-metre-wide shared path replacement along Oporto Road, linking the Southside Shopping Centre to South Mudgee Surgery.
- A 46-metre, 1.5-metre-wide footpath replacement on Horatio Street, from Perry Street to Douro Street (south).

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- A 98-metre, 1.5-metre-wide footpath replacement on Denison Street, from Douro Street to the segment's end near Court Street.

In Kandos, the footpath along Jaques Street, between Dangar Street and Fleming Street, has been replaced, providing 101 metres of improved pedestrian access at a width of 1.5 metres.

In Rylstone, Louee Street improvements included the replacement of 21 metres of footpath between the Church Yard and Yum Cha, and another 27 metres near the Globe Hotel, both at 1.5 metres wide.

These upgrades are part of an ongoing effort to improve the region's infrastructure, providing safer and more accessible pathways for the community.

## Upgrading Local Roads for Safer, More Accessible Travel

As part of the Capital Works Program, Council has made significant progress in upgrading local roads for safer and more accessible travel. In December 2023, the widening and rehabilitation of approximately 1km of Cudgegong Road

at Carwell was successfully completed, improving safety and accessibility for residents and visitors.

In addition, approximately 70km of urban and rural roads were resealed during the financial year, ensuring smoother, longer-lasting surfaces for road users across the region.

## Maintaining and Enhancing Our Regional Roads Network

Council continues to prioritise the maintenance and upgrade of the regional roads network, completing key projects that improve safety and accessibility. Significant heavy patching works were carried out on Bylong Valley Way, Ulan Road, Gollan Road, and Wollar Road, ensuring these vital routes remain in top condition for local and regional traffic.

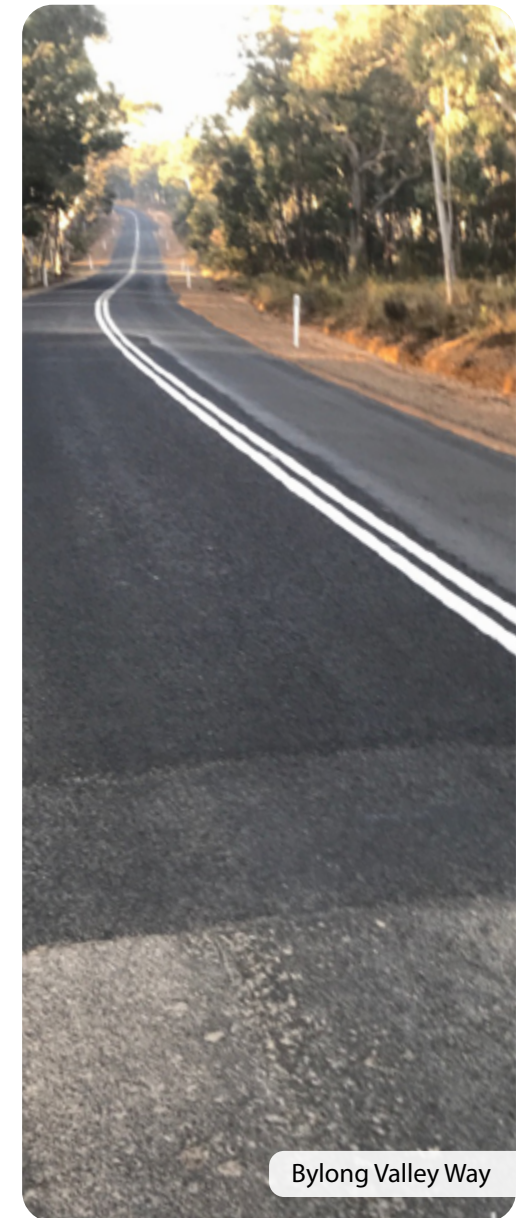
The final stage of the Hill End Road Safety Project, addressing high-risk curves, was completed under budget, allowing additional works to be added and commenced immediately. These additional improvements are on track for completion by September 2024.

## Upgrading, Renewing, and Extending Local Roads

Council continues to make significant progress in upgrading, renewing, and extending the local road network through the Capital Works Program.

Seal extension works were completed on multiple roads within our region through the joint funding of Council and the NSW State Government through their Fixing Local Roads program. These projects included the final unsealed 6.4km on Queens Pinch Road, 9km of Coxs Creek Road, and 5.38km of Botobolar Road, providing improved road conditions for the community. Stage 1 of the Coricudgy Road seal extension project was also finalised, with Stage 2 currently underway and expected to be completed by December 2024.

Throughout the financial year, approximately 70km of urban and rural roads were resealed, further enhancing road quality and longevity across the region.



Bylong Valley Way

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# KEY COMPLETED PROJECTS



Mid-Western Regional Council, Mudgee Administration Office

## Community Satisfaction Survey

Council's Community Satisfaction Survey conducted in 2024, gathered feedback on our organisational performance and identified community needs and priorities. The insights obtained from the survey are vital for the development of the Community Plan. This plan defines Council's vision for the future and sets out strategies to achieve our goals. The results will influence future actions and help ensure that initiatives are aligned with community needs and aspirations.

## Stage 2 Saleyards Lane

Council is pleased to report the completion of Stage 2 of the Saleyards Lane residential subdivision in Mudgee. This development contributes to the region's growing housing market, offering a variety of lot sizes to accommodate different needs. The newly released lots provide residents with the opportunity to build homes in a well-connected area, conveniently located near schools, parks, and local amenities. The sale of these lots will further enhance the community by attracting new residents and investors, strengthening Mudgee's vibrant property sector.

## Open Day Prior to Council Meetings

Public Forums were held regularly prior to Council Meetings, offering an opportunity for residents to engage directly with Council. These forums were open to the public for a six-month period,

allowing community members to observe presentations made to the Council. Information about these forums, including meeting times, was made available in the meeting notice section of the Council business paper and on Council's website. Residents interested in attending were required to be present at the Mudgee Council Chamber to observe the speaker presentations.

## Compliance Program

Council continued to strengthen its commitment to ensuring effective compliance monitoring, investigation, and enforcement in accordance with relevant legislation and policies. In 2023/24, Council's Compliance Program included proactive compliance activities and routine reporting to the Executive. To further support these efforts, Council approved a budget increase to enhance resourcing across the organisation. As a result, a new Compliance Officer commenced in the first half of the financial year, providing additional capacity to manage compliance issues and uphold the integrity of Council's operations. Staff training remained a priority to ensure consistent application of regulatory standards.

## Ongoing Investment in Information Systems for Enhanced Productivity

Council remains committed to investing in information systems that drive productivity improvements and operational efficiencies. In compliance with requirements from

the Department of Planning, Council's Enterprise Resource Planning (ERP) system is now fully integrated with the cloud, streamlining the processing of Post Consent Certificates.

To support a more mobile and flexible workforce, the IT Division successfully transitioned its endpoint management system to the cloud. Additionally, the first phase of an upgrade to the phone system was completed with the acquisition of Microsoft Teams-compatible headsets.

A new network monitoring tool, Site 24x7, was introduced to strengthen system oversight. Progress also continued on implementing a new document and record management system, with stakeholder engagement and the drafting of design documents well underway.

## Council Solar Array

Council installed stage 1 of the Council solar array consisting of 9,048 panels, making it the first regional council in Australia to make such an investment. The 5MW of power generated by the array will supply energy to multiple Council buildings and facilities, resulting in an estimated annual savings of \$600,000 in operating costs. Council is also investigating battery storage solutions to optimise the use of excess power and further improve energy efficiency. This project aligns with government targets to reduce greenhouse gas emissions by 2030, reinforcing Council's commitment to sustainable energy practices.

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# COMMUNITY STRATEGIC PLAN

The Towards 2040 Community Plan outlines our collective vision for the year 2040, answering four fundamental questions: where we stand today, where we aspire to be, the path to get there, and how we'll gauge our progress.

This plan presents a unique opportunity for collaboration between the Council and our community to strategically cultivate sustainable communities that mirror our local values and ambitions. It empowers the community to define and harmonise economic, social, cultural, and environmental objectives for our region. In crafting the Towards 2040 Community Plan, the community played a pivotal role, with more than 1,500 individuals participating in diverse consultation and community engagement initiatives.

The key strategies and priorities identified are outlined here.

 <p>Looking After <b>Our Community</b></p>	<ul style="list-style-type: none"> <li>1.1 A safe and healthy community</li> <li>1.2 Vibrant towns and villages</li> <li>1.3 Effective and efficient delivery of infrastructure</li> <li>1.4 Meet the diverse needs of the community and create a sense of belonging</li> </ul>	 <p>Connecting Our <b>Region</b></p>	<ul style="list-style-type: none"> <li>4.1 High quality road network that is safe and efficient</li> <li>4.2 Efficient connection of the region to major towns and cities</li> <li>4.3 An active travel network within the region</li> </ul>
 <p>Protecting Our <b>Natural Environment</b></p>	<ul style="list-style-type: none"> <li>2.1 Protect and enhance our natural environment</li> <li>2.2 Provide total water cycle management</li> <li>2.3 Live in a clean and environmentally sustainable way</li> </ul>	 <p>Good <b>Government</b></p>	<ul style="list-style-type: none"> <li>5.1 Strong civic leadership</li> <li>5.2 Good communications and engagement</li> <li>5.3 An effective and efficient organisation</li> </ul>
 <p>Building a Strong <b>Local Economy</b></p>	<ul style="list-style-type: none"> <li>3.1 A prosperous and diversified economy</li> <li>3.2 An attractive business and economic environment</li> <li>3.3 A range of rewarding and fulfilling career opportunities to attract and retain residents</li> </ul>		

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# PROGRESS ON THE OPERATIONAL PLAN AND DELIVERY PROGRAM



## MESSAGE FROM THE GENERAL MANAGER

The 2023/24 Operational Plan introduced a range of new projects and initiatives to benefit our diverse community.

This half-yearly report, part of the Annual Report, provides an update on Council's progress during the second half of the 2023/24 financial year.

Council continues to fulfill its commitments, including:



- Major field renovations at Waratah Park in Kandos and Billy Dunn Oval in Gulgong
- A new playground in Windeyer
- A playground upgrade in Charbon
- An extension of the walking area along the river at Rylstone, connecting Jack Tindale Park to the Rylstone common
- Upgrades to playground soft fall ground cover

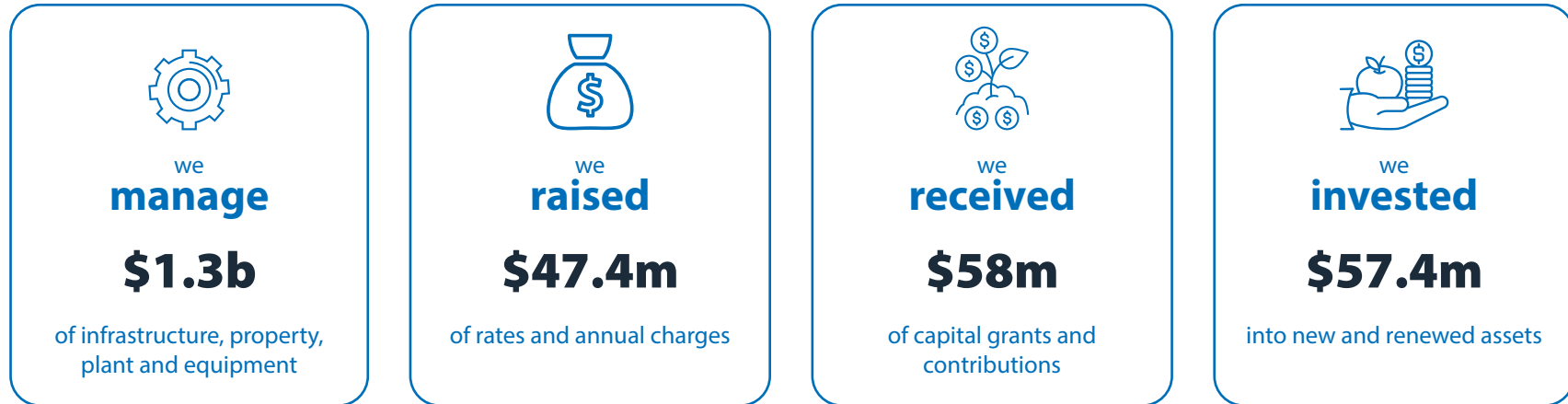
Looking forward, Council has allocated \$14.9 million across our transport network, encompassing roads, bridges, and footpaths. The Coricudgy Road seal extension, valued at \$2.7 million, is progressing well; stage one is complete, with stage two scheduled for completion in the 2024/25 financial year.

Repairs are ongoing across the road network following significant damage caused by two major rain events in October last year, which impacted the entire region.






Additionally, major works on the Mudgee Landfill Extension are continuing, with completion expected in the next financial year.



# PROGRESS ON THE OPERATIONAL PLAN AND DELIVERY PROGRAM



## PROGRESS AGAINST DELIVERY PROGRAM TARGETS

	No. of actions	100% complete	%
	71	67	94%
	37	35	95%
	21	20	95%
	20	20	100%
	65	60	92%
<b>TOTAL</b>	<b>214</b>	<b>202</b>	<b>94%</b>

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# PROGRESS ON THE OPERATIONAL PLAN AND DELIVERY PROGRAM

## WORKS PROGRAM SUMMARY

At the end of the financial year 88% of the capital and 90% of the operating budgets were completed. Approximately 5% of actions are ongoing and progressing into the next financial year and 1% of actions were experiencing delays.

Although we do our best to anticipate what needs to be done each year, unexpected challenges as well as opportunities arise. In some cases, this affects our ability to undertake the work we had planned, however, in others, we can respond without affecting our agreed program of works and service levels.



## HOW TO READ THE DELIVERY PROGRAM

These labels can be found next to each action of the delivery program, showing the status of the project.

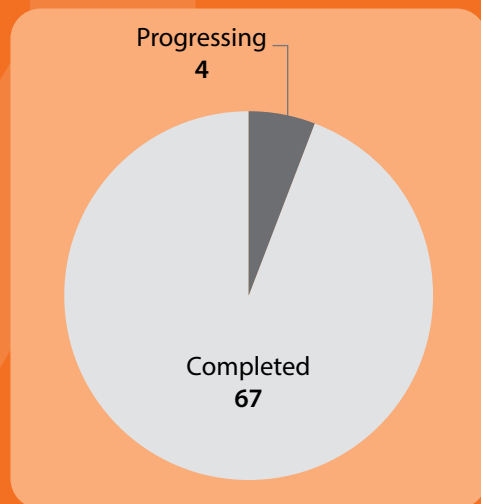
Status	Legend
Not due to start	NS
Not progressing	NP
Progressing	P
Completed	C

A detailed review of the actions included in the Delivery Program for the 2023/24 year is provided on pages 26-81.



*Vibrant towns and villages with a rich history, a safe and healthy community, and a strong sense of community pride – a great place for families*

## PROJECT PROGRESS



## KEY INITIATIVES

- Upgrades to facilities at Flirtation Hill, including a viewing platform and public toilets
- Community Grants totalling \$108,000 were approved in 2023/24
- Upgrades were completed for the Gulgong Men's Shed, Kandos Rotunda, Town Hall dressing room and Kandos Hall

## FINANCIAL SUMMARY

\$'000	Actual	Budget
<b>Income</b>		
Rates & Annual Charges	0	0
User Charges & Fees	2,336	2,005
Interest & Investment Revenue	4	0
Other Revenues	658	690
Grants & Contributions - Operating	2,365	2,713
Grants & Contributions - Capital	17,163	15,435
<b>Total Income</b>	<b>22,526</b>	<b>20,843</b>
<b>Expenditure</b>		
Employee Benefits & Oncosts	6,392	6,621
Borrowing Costs	0	0
Materials & Contracts	7,636	8,902
Depreciation & Amortisation	2,830	2,672
Other Expenses	1,633	1,656
Loss on Disposal of Assets	148	55
<b>Total Operating Expenditure</b>	<b>18,639</b>	<b>19,906</b>
<b>Net Operating Surplus (Deficit)</b>	<b>3,887</b>	<b>937</b>
<b>Capital Expenditure</b>	<b>12,328</b>	<b>15,643</b>

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## SUPPORTING DOCUMENTATION

Strategies, Plans and Policies that support the Delivery Program

### STRATEGIES



- Youth Strategy
- Recreation Strategy
- Local Strategic Planning Statement
- Comprehensive Land Use Strategy
- Urban Release Strategy (Mudgee and Gulgong)
- Large lot Residential Strategy

### PLANS



- Mid-Western Regional Council Public Art Plan
- Mudgee Arts Precinct Strategic Plan
- Disability Inclusion Action Plan (DIAP)
- Building Asset Management Plan
- Open Space and Recreational Asset Management Plan
- Mid-Western Regional Local Environmental Plan 2012
- Development Control Plan
- Developer Contribution Plan
- Health Precinct Master Plan
- Rylstone Caravan Park Master Plan
- Glen Willow Master Plan
- Flirtation Hill, Mudgee Master Plan
- Red Hill Master Plan
- Combined generic plan of management for parks
- Glen Willow Plans of Management
- Mudgee Showground Plan of Management
- Cudgegong Waters Park Plan of Management

### POLICIES



- Art Collection Policy
- Business Use of the Footpath Policy
- Children and Vulnerable People Policy
- Collection Development Policy
- Community Grants Program Policy
- Companion Animals Management Policy
- Family Day Care Policy
- Keeping of Animals in Urban Areas Policy
- Local Heritage Grants Policy
- Meals on Wheels Policy
- Mudgee Community Transport Policy
- Mobile Vending Vehicles and Temporary Stalls in a Public Place Policy
- Public Art Policy
- Street Tree Planting Policy
- Tree Removal and Pruning in Public Places Policy
- Vandalism Policy

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## Goal 1.1 A safe and healthy community

Strategy 1.1.1 Maintain the provision of high quality, accessible community services that meet the needs of our community.

### *Provide comprehensive community support programs and services that embrace social justice, access and equity*

ACTION	COMMENTS	STATUS
Provide Meals on Wheels service	Meals on Wheels volunteers deliver meals to clients who wish to remain independently living in their homes. During the reporting period, a new provider for fresh meals was engaged, and these were offered alongside frozen meals. Client numbers increased slightly from the July-December 2023 period.	C
Provide Community Transport service	Council continued to provide Community Transport to eligible clients for a variety of requirements including medical appointments, shopping, and social outings. Three new volunteer drivers were recruited, increasing the capacity of the service to meet the goals of the Commonwealth Home Support Program (CHSP), which is to keep people living in their own homes for longer.	C
Provide Family Day Care service	Council continued to coordinate Family Day Care services across the region and Wellington. The scheme has nine registered educators, 70 children enrolled, and a wait list for care for 110 children across Mudgee, Gulgong, Kandos and Wellington. A campaign to recruit Educators is ongoing.	C

### *Provide customer focused library and information services*

ACTION	COMMENTS	STATUS
Deliver high quality, modern library services at Mudgee, Kandos, Rylstone and Gulgong	During the reporting period, 39,731 people visited Mid-Western Regional Council library branches, with 271 new members joining.	C
Provide Mobile Library service	During the reporting period, 1,996 items were borrowed from the Mobile Library, with 532 visits made.	C
Deliver literacy programs for children and youth, Circle of Stories, Tall Tales, Little Readers, school holiday and summer holiday reading programs	During the reporting period, Library staff delivered 181 sessions, reaching a total attendance of 2,167 children. This included sessions for Circle of Stories, Brainy Bunch (previously Little Readers), Brick Bonanza (previously Tall Tales), Chess Club, special literary events like National Simultaneous Storytime, and school holiday programs.	C
Maintain an up to date library collection in accordance with the Collection Development Policy	During the reporting period, 45,124 items were borrowed from the library's physical and online (eBook, eAudiobook, ePress) collections, plus 66,293 accesses of the library's web presences and online databases.	C

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Strategy 1.1.2 Work with key partners and the community to lobby for effective health services in our region

*Explore funding opportunities for improved health services and work in partnership with Western Local Area Health Network to promote health projects*

ACTION	COMMENTS	STATUS
Lobby government for funding to provide essential services and supporting infrastructure for Mudgee Hospital	Council continued to raise identified issues with local Members of Parliament and relevant government ministers.	C
Liaise with Western NSW Local Health District and work with local Medical Services Organisations through inter-agency meetings	Representatives from Western NSW Local Health District (WNLHD) regularly participated in interagency meetings. Council met with Health and other community representatives each month as part of the Mid-Western People Against Violence Committee. Health representatives were also involved in the delivery of Council's Healthy Communities programs.	C
Support programs which assist in attracting medical practitioners to the region	Council continued to maintain funding specifically for the purpose of securing appropriate accommodation in the region for health services should the need arise.	C

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Strategy 1.1.3 Support networks, programs and facilities which promote health and wellbeing and encourage healthy lifestyles

*Provide financial assistance in accordance with Council's Community Grants Program Policy*

ACTION	COMMENTS	STATUS
Provide financial assistance for local and regional bodies in accordance with Community Grants Program Policy	All planned reports to Council were completed. Community Grants totalling \$108,000 were approved in 2023/24.	C

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*Promote and support programs aimed at increasing community health and wellbeing*

ACTION	COMMENTS	STATUS
Provide funding for Healthy Communities programs	Council continued to provide funding for a range of affordable exercise options for members of the community across the region. Classes include Heartbeat classes in Gulgong and Mudgee, low impact fitness classes in Rylstone, and Aqua Fitness classes in Gulgong and Mudgee. A Mental Health First Aid course was also delivered to members of the community.	C

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Strategy 1.1.4 Work with key partners and the community to reduce crime, anti-social behaviour and improve community health and safety

*Support and implement programs which aim to reduce anti-social behaviour.*

ACTION	COMMENTS	STATUS
Maintain effective working relationship with NSW Police	Council continued to work closely with NSW Police on matters of community concern.	C
Participate in the Liquor Accord as required	Council continued to liaise with the Liquor Accord and provide advice and feedback as requested. Council staff attended all meetings held in the 2023/24 financial year.	C
Manage Alcohol Free Zones in Town Centres	One application was received for suspension of a designated Alcohol-Free Zones (AFZ's) within the major town limits. Any future suspension of the AFZ for a recognised event will be assessed and reported to Council for consideration.  The AFZ's were adopted by Council in March 2023 for another four years. New signs and stickers were installed as required.	C
Increase lighting and other safety initiatives in parks and gardens as per Capital Works Program	Security cameras were installed at Flirtation Hill Mudgee and Rylstone Showground. Perimeter fencing and bollards installed at Flirtation Hill Mudgee. Additional security lighting installed at Mudgee Showground.	C

*Maintain clean and attractive streets and public spaces where people feel safe*

ACTION	COMMENTS	STATUS
Regular street cleaning and litter collection in town centres	Council's street sweeping and town litter cleaning programs were completed in accordance with agreed service levels.	C

*Work effectively with State Agency partners to maintain and enhance public safety*

ACTION	COMMENTS	STATUS
Participate in review of Emergency Plan as required	Council's Local Emergency Management Plan (EMPLAN) review and Consequence Management Guides (CMG's) were completed and endorsed at the November Regional Emergency Management (REMC) meeting.	C

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*Effective public health regulation and continuing education*

ACTION	COMMENTS	STATUS
Work in partnership with the NSW Food Authority to address matters such as food premises inspections, safe food handling and food borne illness investigations	Annual Food Inspection program was completed with 100% of Class A and B premises inspected. Food related complaints were investigated in a timely manner and reported to the Food Authority as required.	C
Continued support and promotion of Scores on Doors initiative	Council actively promoted the Scores on Doors initiative. Food premises that achieved 5 stars during the inspection program were issued a certificate.	C
Onsite sewerage management registration and inspections	The Onsite Sewerage Management (OSSM) program is progressing relative to applications received for new systems or approvals to operate existing systems. Very few are a result of complaints due to failure of a system.	C
Underground Petroleum Storage System (UPSS) registration and inspections	Inspection of UPSSs were undertaken in line with Councils UPSS Procedure and Inspection Program.	C
Public swimming pool registration and inspections	The Public Swimming Pool Inspection Program progressed with inspections carried out as registrations received.	C

*Effective animal control regulation*

ACTION	COMMENTS	STATUS
Utilise website to actively re-home animals	Council's website continues to assist in the large number of animals rehomed due to the designated 'Pets in the Pound' page and the featured 'Pet of the Week' was a very popular post on Facebook. Rangers notify a minimum of 2 re-homing organisations to find suitable placements for animals in the Council pound which improved the re-homing numbers.	C
Encourage registration of dogs through Council media channels	Council continued to implement a media campaign on companion animal registration and other relevant topics, either via social media channels, corporate website, Community News and radio advertising.	C
Maintain off leash dog areas across the region	Council continued to provide off leash dog areas in the townships of Mudgee, Gulgong and Rylstone, and opened a new dog park in Kandos in 2023. This is promoted through Community News and Council's website.	C

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*Effective parking control regulation*

ACTION	COMMENTS	STATUS
undertake regular parking controls and enforcement activities as required	Rangers continued to undertake parking patrols of timed parking zones and restricted parking areas on an ad hoc basis. Rangers worked collaboratively with the Roads Division and the Road Safety Officer of Council to better educate the community and organisations on adhering to regulations.	C

## Goal 1.2 Vibrant towns and villages

Strategy 1.2.1 Respect and enhance the historic character of our region and heritage value of our towns and villages

*Review of Development Control Plan (DCP)*

ACTION	COMMENTS	STATUS
Conduct annual review of DCP	Minor amendments to the DCP were undertaken in 2023/24. A consultant has been engaged to review and update the entire DCP in 2024/25.	C

*Heritage advisory services and heritage conservation*

ACTION	COMMENTS	STATUS
Provide access to heritage funding through Local Assistance Program	Local Heritage Grants were promoted throughout the region. Four local heritage grants applications were allocated funding. Three were subsequently withdrawn and one was completed.	C

*Support and assist preservation of important historical sites in the region*

ACTION	COMMENTS	STATUS
Maintain Council owned historical sites within the region, including Red Hill Reserve	Historical sites were maintained to ensure their preservation and enhance the historic character of our towns and region through the Capital Works Program. Maintenance works were undertaken as required.	C

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Strategy 1.2.2 Work with key stakeholders to minimise the impacts of state significant development in the region


*Monitor employment and population growth*

ACTION	COMMENTS	STATUS
Provide updated population estimates based on building statistics and employment growth	Council continued to monitor relevant statistics and update documentation in conjunction with government agencies.	

*Meet regularly with mining companies*


ACTION	COMMENTS	STATUS
Hold quarterly meetings with mine managers	Quarterly meetings were held with representatives of local mines, ongoing meetings are held with major renewable projects, EnergyCo and government departments regarding impacts of State Significant Developments.	

*Work with key stakeholders to address issues and mitigate impacts associated with state significant developments (SSDs)*

ACTION	COMMENTS	STATUS
Raise any issues as part of SSD process	Council continued to raise issues with the Department of Planning and Environment on State Significant Developments. Council made submissions through the Major Projects Portal and arranged meetings in person and over the phone with proponents.	

Strategy 1.2.3 Make available diverse, sustainable, adaptable and affordable housing options through effective land use planning

*Ongoing monitoring of land release and development*

ACTION	COMMENTS	STATUS
Review and release land for development as required	Internal reports have been produced to monitor land supply. The Urban Release Strategy update in 2023 provided extensive relevant data.	

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*Promote affordable housing options across the region*

ACTION	COMMENTS	STATUS
Provide funding to lease emergency housing for women and children leaving family violence	Council continued to work with Housing Plus to provide appropriate supports and accommodation for women and children escaping domestic violence, as well as addressing homelessness across the region. Council and Housing Plus continued their agreement for the construction of new facilities for crisis accommodation.	C

Strategy 1.2.4 Maintain and promote the aesthetic appeal of the towns and villages within the region

*Maintain and beautify civic open space and street access areas within towns and villages in the region*

ACTION	COMMENTS	STATUS
Work in partnership with local groups to identify opportunities for public sculpture installations across the region	Council worked in partnership with Sculptures in the Garden to select and install works for the Mudgee Sculpture Walk. A piece is displayed at the Mudgee Library.	C
Continue ongoing program of street beautification and tree planting	Council continued to undertake streetscape maintenance to improve street amenity and provide safe pedestrian and traffic use. Street beautification renovations completed at Lewis Street and Mortimer Street Mudgee intersection.	C

*Application of appropriate building and development controls to protect and enhance the natural and built environment in the region*

ACTION	COMMENTS	STATUS
Deliver building regulation and certification functions in accordance with relevant legislation and adopted planning instruments	Applications are assessed relative to the rate in which they are lodged. Assessment processing times are within industry standard. 200 Construction Certificates and complying development certificates were assessed	C
Deliver planning functions in accordance with relevant legislation and adopted planning instruments	Council continued to undertake planning and building regulatory functions, in accordance with relevant legislation and adopted planning instruments. Monthly reports were provided to Council on the number of applications determined and processing.	C

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## Goal 1.3 Effective and efficient delivery of infrastructure

### Strategy 1.3.1 Provide infrastructure and services to cater for the current and future needs of our community

#### *Review asset management plans and underpin with financial strategy*

ACTION	COMMENTS	STATUS
Review, update and develop asset management plans for each major category of infrastructure in accordance with Asset Management Plan (AMPs) review schedule	Council's Asset Management Strategy and Policy were adopted by Council in 2022. Asset Management Plans (AMP's) are regularly reviewed and updated.	C

#### *Manage and maintain sportsgrounds, parks, reserves and playgrounds across the region*

ACTION	COMMENTS	STATUS
Review and update Parks Management Plans	Community Land Plan of Management was adopted in May 2024.	C
Maintain and operate public open space in accordance with agreed service levels	Capital Works Programs, works requests and inspection programs were completed to ensure that service levels were met. Maintenance activities included garden bed maintenance, playgrounds/play spaces operations, open space tree maintenance, irrigation services and sports grounds maintenance/renovations.	C
Passive parks and facilities upgrades as per Capital Works Program	Passive Parks were maintained to established service levels and industry standards. Upgrades to enhance the Mudgee Riverside walkway were completed as well as Flirtation Hill Mudgee masterplan. Irrigation upgrades to Rotary Park Gulgong and Lawson Park Mudgee were completed on schedule. Shade sail replacements were completed at Apex Park Gulgong, Noyes Park Kandos, Bellevue Playground Mudgee and Redbank Park Mudgee. An additional barbeque was installed at the Rylstone Showground.	C
Public toilet construction and refurbishment as per Capital Works Program	New public toilets were constructed at Flirtation Hill Mudgee, Rotary Park Kandos and Clandulla Sportsground. An upgrade of the Mudgee Showground amenities was also completed.	C
Playground installations and upgrades as per Capital Works Program	Playgrounds were maintained through Council's reactive and programmed maintenance program. Significant upgrades to Rotary Park Kandos playground and Lawson Park Mudgee were partially completed.	P
Active parks and facilities upgrades as per Capital Works Program	Council continued to manage and maintain the regions sporting facilities to desired standard. Field renovations were completed at Billy Dunn Oval Gulgong and Waratah Park Kandos. High-Definition Sports Lighting upgrades completed at Glen Willow Stadium. A new changeroom facility was constructed at Victoria Park Gulgong as well as an internal road seal upgrade.	C

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*Manage and maintain cemeteries throughout the region*

ACTION	COMMENTS	STATUS
Maintain and operate town and rural cemeteries in accordance with adopted service levels and policy requirements	Funeral services and maintenance of the cemeteries were operating in accordance with service levels and policy requirements.	C
Upgrades and extensions of cemeteries as per Capital Works Program	Council continued to undertake upgrades to cemeteries in accordance with the Capital Works Program. Additional seating at the Gulgong Cemetery and additional ashes trees at Mudgee and Gulgong Cemetery were completed. Internal road upgrades were also completed at the Gulgong Cemetery.	C

*Manage, plan and maintain buildings and other assets across the region*

ACTION	COMMENTS	STATUS
Deliver new Council building infrastructure on time and within budget in accordance with the Capital Works Program	Multiple projects were completed in the last financial year including the Country University Centre (CUC), new hanger at Mudgee Airport, Cudgegong Water Park office/café and Rylstone Caravan Park with some electrical upgrades still required. The Mudgee Team Training Village and the Mudgee Solar Array are currently under construction.	C
Procure and manage Mudgee Valley Park expansion works in accordance with Council's procurement and contract management policies and framework	The second stage of Mudgee Valley Park expansion has commenced with 7 cabins installed and an additional 15 cabins remaining.	C
Undertake capital works in accordance with the Saleyards Strategic Plan	An electronic sheep reader was installed and is operational. The Saleyards bathroom was delayed due to availability of trades. It is due for completion, as is lighting replacement, in the 2024/25 financial year.	P
Building upgrades and refurbishments as per Capital Works Program	Capital works projects were completed in line with the Capital Works Program and allocated budgets. Projects included upgrades to Carmel Croan roof, Gulgong Men's Shed, Kandos Rotunda, Town Hall dressing room, Kandos Hall and Gulgong and Rylstone Council depots.	C

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*Maintain and operate swimming pool centres across the region*

ACTION	COMMENTS	STATUS
Maintain and operate swimming pool facilities at Mudgee, Gulgong and Kandos in accordance with adopted service levels	Council public swimming pools were maintained and operated in line with industry standards. There was no extensive downtime of the facilities. NSW Health audits confirmed Council is meeting the desired service levels and industry compliance.	C
Undertake capital upgrades and renewals to swimming pool facilities as per Capital Works Program	Council's swimming pools were maintained to agreed service levels and operated within industry standards. A new storage shed was constructed at the Mudgee Swimming Pool. Heater and lighting upgrades at Mudgee and Gulgong pools were delayed.	P

*Implement land use actions in the Local Strategic Planning Statement (LSPS)*

ACTION	COMMENTS	STATUS
Deliver annual strategic planning works program in accordance with the LSPS	Council commenced work on implementing the short-term Land Use Actions outlined in the LSPS. The preparation of the Employment Lands Strategy (Industrial) was one component of this.	C

**Goal 1.4 Meet the diverse needs of the community and create a sense of belonging**

Strategy 1.4.1 Support programs which strengthen the relationships between the range of community groups

*Provide youth representation through the Youth Council*

ACTION	COMMENTS	STATUS
Provide secretarial support for Youth Council	Council's Youth Services Officers provided secretarial support for Youth Council meetings and liaised with Youth Councillors regarding potential activities and events for youth across the region.	C
Provide funding for delivery of youth oriented initiatives	Council's Youth Services Officers coordinated a range of weekly, monthly and school holiday events for local youth. Events and activities take place in person, online and via mail out activities. Activities are held across the region and regular excursions to nearby LGAs offer youth experiences unavailable locally. Youth Council are involved in planning and delivery of activities.	C

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*Provide meaningful employment to members of the disabled community*

ACTION	COMMENTS	STATUS
Support employment for people with disabilities at Council	Council continued to support and provide employment opportunities for people with disabilities. This is demonstrated through the Ironed Out service and the supported workers at the recycling facility.	C
Continued operations of Mudgee Recycling and Ironed Out	Ironed Out successfully co-located with Mudgee Recycling. Council continued to provide employment and support our supported workforce.	C

*Work with lead agencies to ensure adequate provision of a range of services*

ACTION	COMMENTS	STATUS
Attend inter-agency meetings and work with lead agencies and funding bodies to deliver positive community outcomes across the region	Apart from January, Community Development staff facilitated monthly Mudgee and Gulgong Interagency meetings and Rylstone and Kandos meetings every six weeks. A range of community stakeholders attend these meetings including representatives from community and allied health, education, disability service providers, and government.	C

*Promote volunteering through Council's Community Services*

ACTION	COMMENTS	STATUS
Run community services programs that encourage volunteering	Council auspices both Mudgee Community Transport and Meals on Wheels which operate largely due to contributions of time by volunteers. Youth Services runs a monthly gaming program for youth with a volunteer program leader. Council partners with Rotary Club of Mudgee volunteers to facilitate monthly movie screenings at Mudgee Town Hall Cinema. Council regularly provides advice to locals seeking volunteering opportunities and engages in community consultation to attract volunteers to its volunteer-based services.	C

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Strategy 1.4.2 Support arts and cultural development across the region

*Arts and cultural events promotion*

ACTION	COMMENTS	STATUS
Provide financial and in-kind support to events in accordance with Events Assistance Policy	The Events Assistance program continued to be delivered in accordance with the policy.	C
Promote the use of Council facilities for significant events	Council continued to promote local venues for future events and conferences. Major events secured for 2023/24 included Touch Football Country Championships (14-15 October 2023), NRL trial match (24 February 2024), NSW Touch Football Junior Regionals (27-28 April 2024), Rugby U11 State Gala (20-21 July 2024).	C

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*Provision of meeting and exhibition space*

ACTION	COMMENTS	STATUS
Promote the use of community buildings and make available at reasonable cost	All community venues and facilities were promoted and made available to hire through Council's booking system on Council's website. All fees and charges for hire of venues and facilities were reviewed to ensure they remain at a fair and reasonable cost.	C

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*Coordinate and facilitate cultural and arts projects throughout the region*

ACTION	COMMENTS	STATUS
Liaise with local arts and cultural groups and Arts Out West to develop cultural and artistic projects at Mudgee Arts Precinct and across the region	Council's Cultural Team continued to develop strong relationships with many local arts and cultural groups and assisted with several community-led arts projects, workshops and exhibitions. The Mudgee Arts Precinct team contribute to and work closely with Arts OutWest to promote relevant artistic projects, including exhibitions within the gallery itself.	C
Support arts events and programs in the region	The Cultural Team continued to support art and cultural activity across the region, including hosting major exhibitions in the Mudgee Arts Precinct Gallery, providing activities and workshops, as well as offering space for community workshops and exhibitions throughout the year. Council also provided support to events such as Sculptures in the Garden and Cementa and the range of cultural activities taking place at the Kildallon Education Centre. Council provided a monthly weekend of cinema screenings with the support of volunteers from Rotary, although an equipment failure saw the cinema out of action from January-April 2024.	C

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Strategy 1.4.3 Provide equitable access to a range of places and spaces for all in the community

*Public facilities to be accessible*

ACTION	COMMENTS	STATUS
Continue to monitor existing buildings	Council continued to monitor public buildings and made upgrades in accordance with the 30-year asset maintenance plan and works request system. All maintenance and upgrades undertaken met current accessibility standards.	C
Ensure new Council buildings are accessible to all members of the community	All new community buildings are constructed to be accessible. New accessible facilities include the Country Universities Centre, Cudgegong Water Park office/café, the Rylstone Caravan Park amenities and the Victoria Park change rooms.	C
Deliver actions developed in the Disability Inclusion Action Plan	Council strives to improve the accessibility of new and restored Council facilities. Council continued to progress with increased inclusivity and accessibility for those living in our community with a disability. Council's Access Committee met in April 2024 after the recruitment of a new member.	P

*Coordinate the provision of local community centres and halls for community use*

ACTION	COMMENTS	STATUS
A variety of community facilities available for use	The facility booking system continued to provide an online and accessible service to the community with the convenience of checking availability and making bookings by phone or computer through Council's website.	C

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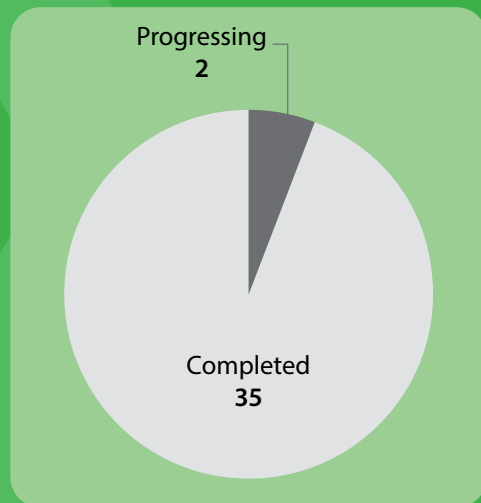
# PROTECTING OUR NATURAL ENVIRONMENT

PROTECTING OUR  
NATURAL ENVIRONMENT



*Conserving and promoting the natural beauty of our region*

## PROJECT PROGRESS



## KEY INITIATIVES

- 756 properties were inspected under Council's weed inspection program
- 3480km of roadside spraying completed
- Upgrades to Putta Bucca Wetlands are now complete including a new barbecue, carpark upgrades, picnic shelters and boardwalk

## FINANCIAL SUMMARY

\$'000	Actual	Budget
<b>Income</b>		
Rates & Annual Charges	16,206	16,346
User Charges & Fees	9,829	8,669
Interest & Investment Revenue	2,261	1,222
Other Revenues	465	637
Grants & Contributions - Operating	959	1,069
Grants & Contributions - Capital	10,447	4,038
<b>Total Income</b>	<b>40,167</b>	<b>31,981</b>
<b>Expenditure</b>		
Employee Benefits & Oncosts	5,685	5,537
Borrowing Costs	324	214
Materials & Contracts	9,884	10,631
Depreciation & Amortisation	6,864	6,710
Other Expenses	90	197
Loss on Disposal of Assets	1,404	661
<b>Total Operating Expenditure</b>	<b>24,251</b>	<b>23,950</b>
<b>Net Operating Surplus (Deficit)</b>	<b>15,916</b>	<b>8,031</b>
<b>Capital Expenditure</b>		
	<b>9,444</b>	<b>13,376</b>

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## SUPPORTING DOCUMENTATION

Strategies, Plans and Policies that support the Delivery Program

### STRATEGIES



- Strategic Business Plan for Sewerage Services
- Water Supply Strategic Business Plan
- Solid Waste Strategy

### PLANS



- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>■ Putta Bucca Wetlands Reserve Plan of Management</li> <li>■ Mudgee Common Plan of Management</li> <li>■ Pesticide Use Notification Plan</li> <li>■ Sewerage Development Servicing Plan</li> <li>■ On-site Sewage Management Plan</li> <li>■ Development Servicing Plan for Mid-Western Regional Council Water Supply</li> </ul> | <ul style="list-style-type: none"> <li>■ Sewerage Systems Asset Management Plan</li> <li>■ Solid Waste Asset Management Plan</li> <li>■ Stormwater Asset Management Plan</li> <li>■ Water Supply Systems Asset Management Plan</li> </ul> |
|---|---|

### POLICIES



- Pressure Sewer System Policy
- Drinking Water Quality Policy
- Recycled Water Re-use Policy
- Liquid Trade Waste Regulation Policy

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## Goal 2.1 Protect and enhance our natural environment

Strategy 2.1.1 Ensure land use planning and management enhances and protects biodiversity and natural heritage

### *Manage environmental and cultural factors impacted by physical works on Council lands*

ACTION	COMMENTS	STATUS
Prepare Review of Environmental Factors (REF) for Council works	REF's were completed for Council works as required by the Environmental Planning & Assessment Act Part 5.	C
Work with local Aboriginal groups or suitably qualified consultants to effectively plan works involving sites of cultural significance	Due diligence assessments were completed with the REF as required. Consultation with Local Aboriginal Land Council on Lue Road widening project.	C

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Strategy 2.1.2 Minimise the impact of mining and other major developments

### *Work with key stakeholders to address issues and mitigate impacts associated with SSDs*

ACTION	COMMENTS	STATUS
Raise any issues as part of SSD process	Council continued to raise issues with the Department of Planning and Environment, on State Significant Developments (SSDs). Council made submissions through the Major Projects Portal; and arranged meetings in person and over the phone with proponents.	C
Represent Council in regards to SSDs in the region	Councillors represented Council on Community Consultative Committees for local State Significant Developments.	C

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Strategy 2.1.3 Raise community awareness of environmental and biodiversity issues

*Deliver projects which work towards protecting biodiversity and regeneration of native environment*

ACTION	COMMENTS	STATUS
Pursue grant funding for environmental projects	<p>Staff are waiting to learn if they were successful for a grant out of the Urban Rivers and Catchment Program. Staff were successful in their bid for an education grant from Ulan Coal for a Cultural information sign. Koala Grant activities continued as per the grant schedule. Work on the Murray Darling basin grant was completed.</p> <p>The Extensive multi-year Putta Bucca Wetlands works are now complete as part of the Bushfire Local Economic Recovery Fund (BLERF) grant. Works included pathways, playgrounds, signage, picnic shelters with settings, BBQ area, nest boxes, native bee garden, weed control, steppingstones and hidden animals for children as well as a car park upgrade.</p>	C
Promote environmental awareness in the community through education and events	Events that raise community awareness of environmental and biodiversity issues included breakfast with the birds, green day, National tree day, the pollinator week workshop, erosion and sediment control workshop and the schools waste and recycling education program.	C

*Work with schools to promote environmental awareness amongst students*

ACTION	COMMENTS	STATUS
Support Green Day	Council supported Green Day by having six Council Staff present to the students	C

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Strategy 2.1.3 Raise community awareness of environmental and biodiversity issues

*Effective weeds management*

ACTION	COMMENTS	STATUS
Effective monitoring and management of priority weeds across region	Council's weed inspection program was completed in accordance with agreed service levels. From 1 July 2023 to 30 June 2024, 756 properties were inspected/re-inspected.	C
Ongoing community education on priority weeds	The Weeds Team stand at the Mudgee Small Farms Field Days provided information and advice with regards to biosecurity weeds. In addition, the Team presented at the Youth in Agriculture Day.  New property information packs were sent to all new rural property owners providing educational information on weed control. In addition, targeted mail outs were sent to residents in areas with problem weeds providing identification and control advice.	C
Undertake weed control on roadsides and Council land	Council's roadside spraying program was completed with 3480km of roadside spraying completed by 30 June 2024.	C

*Collaborate with agencies to manage feral animals*

ACTION	COMMENTS	STATUS
Support relevant agencies with community education and awareness programs	Ongoing media and social media opportunities allowed Council to promote community awareness programs from responsible agencies that inform the public of issues relating to the management of feral animals.	C

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## Goal 2.2 Provide total water cycle management

Strategy 2.2.1 Identify and implement innovative water conservation and sustainable water usage management practices

### *Encourage reduced water consumption through appropriate Pricing*

ACTION	COMMENTS	STATUS
Maintain appropriate water supply, sewerage and trade waste tariffs aligned with the NSW Government Regulatory and Assurance Framework for Local Water Utilities	Best practice water pricing structure was maintained. The implementation of liquid trade waste (LTW) charges is fully implemented.	C

### *Implement water conservation and reuse programs*

ACTION	COMMENTS	STATUS
Ongoing community education on water conservation	Community education continued through social media and information available via Council's website. Council maintained membership to the Water Conservancy to support and provide education materials.	C

### *Work to secure water for agriculture and urban use*

ACTION	COMMENTS	STATUS
Work with State Government to secure domestic water supply	Council maintained ongoing dialogue with the State Government regarding water security.	C

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*Play an active role in the Cudgegong Valley and Macquarie Valley User Group*

ACTION	COMMENTS	STATUS
Represent community at Customer Service Committee meetings for the Cudgegong Valley and Macquarie Valley User Groups	Council continued to represent community interests at meetings.	C

Strategy 2.2.2 Maintain and manage water quantity and quality

*Align with NSW Government Regulatory and Assurance Framework for Local Water Utilities*

ACTION	COMMENTS	STATUS
Participate in DPE town water risk reduction program	Alignment of Council's strategic planning to the Department of Climate Change, Energy, the Environment and Water (DCCEEW) Regulatory and Assurance Framework has commenced.  Council awaits the results of a project proposal for 50% funding from DCCEEW Safe and Secure Water Program funding.	C
Ongoing implementation and review of the Drinking Water Management System	The annual drinking water quality report was provided to Council and NSW Health in September 2023. The report summary was published to Council's website.	C

*Identify and plan future maintenance, renewals and upgrades for Council's sewerage treatment infrastructure*

ACTION	COMMENTS	STATUS
Sewer Infrastructure renewals and new works undertaken as per Capital Works Program	The full program of sewer main relining was completed in March 2024 for the 2023/24 financial year. The relining efforts have resulted in significant decrease of inflow to Mudgee Sewer Treatment Plant (STP) following completion of relining of the main trunk sewerage system adjacent to Cudgegong River.	P

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Strategy 2.2.3 Protect and improve catchments across the region by supporting relevant agencies

*Support relevant agencies with implementation of regional plans*

ACTION	COMMENTS	STATUS
Represent Council interests as appropriate	Council is an active participant in the Central Tablelands Environment and Waterways Alliance including having access to regionally based programs and funding opportunities.	C

*Continue riparian rehabilitation program along waterways*

ACTION	COMMENTS	STATUS
Implement and maintain riparian protection projects and educational activities	Council is a member and active participant of the waterways alliance and is represented at alliance meetings. Riparian protection projects carried out included the Murray Darling Healthy Rivers project, the completion of a gravity rock wall on the Cudgegong River, weed control in riparian areas and several community planting activities.	C
Maintenance and promotion of Putta Bucca Wetlands	Scheduled maintenance at Putta Bucca Wetlands continued, including mowing and weed control.	C

Strategy 2.2.4 Maintain and manage waste water quality to meet Environmental Protection Agency (EPA) standards

*Identify and plan future maintenance, renewals and upgrades for Council's sewerage treatment infrastructure*

ACTION	COMMENTS	STATUS
Sewer Infrastructure renewals and new works undertaken as per Capital Works Program	The full program of sewer main relining was completed in March 2024 for the 2023/24 financial year. The relining efforts have resulted in significant decrease of inflow to Mudgee Sewer Treatment Plant (STP) following completion of relining of the main trunk sewerage system adjacent to Cudgegong River.	C

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*Improve and develop treatment options to ensure quality of waste water meets EPA standards*

ACTION	COMMENTS	STATUS
Continue to improve outgoing water quality at all sewerage treatment plants across the region	Operationally, all sewerage systems have achieved compliance with licensed discharge operational limits for the 2023/24 financial year except for the Kandos system related to algal development in the final maturation pond associated with seasonal conditions. The Pollution Reduction Program on Mudgee EPA license was removed following completion of an infiltration investigation and subsequent Relining Program of Mudgee's trunk sewerage network. An options study was provided to DCCEEW and EPA in consultation to progress the renewal of Rylstone and Kandos sewerage systems with the preferred and most affordable option being the upgrade of Kandos STP to receive sewage from Rylstone and include treatment via membrane technology.	C

*Align with NSW Government Regulatory and Assurance Framework for Local Water Utilities*

ACTION	COMMENTS	STATUS
Ongoing management of liquid trade waste in accordance with Council's Liquid Trade Waste Policy	As of June 2024, Council registered 228 LTW discharging businesses of which 87% are compliant with the LTW Policy requirements.	C

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Strategy 2.2.5 Provide a water and sewer network that balances asset conditions with available resources and community needs

*Identify and plan future maintenance, renewals and upgrades for Council's stormwater assets*

ACTION	COMMENTS	STATUS
Effectively maintain existing drainage network including built infrastructure and overland drainage reserves	The Capital Works Program for drainage infrastructure is progressing.	C
Update Mudgee Flood Study and Flood Management Plan	The 2021 Mudgee flood study model is being updated and recalibrated for the 2023 storm/flood events. This will be included as an appendix to the 2021 Mudgee Flood Study. It is anticipated that the study will be returned to Council in the next Financial Year.	P
Identify and undertake culvert replacement and causeway improvement program	The Capital Works Program for culvert replacement and causeway improvement progressed as scheduled.	C
Drainage renewal and new works undertaken as per Capital Works Program	Council's drainage renewal and new works were undertaken in accordance with the Capital Works Program. New drainage assets constructed by developers as part of their subdivision works are required to meet Council standards before they are accepted as a Council asset.	C

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**Goal 2.3 Live in a clean and environmentally sustainable way**

Strategy 2.3.1 Educate, promote and support the community in implementing waste minimisation strategies

*Participate in regional procurement contracts for waste services that provided added value*

ACTION	COMMENTS	STATUS
Provide regional scrap steel, green waste processing, used motor oil, household chemical collection and e-waste services	Council continued to participate in regional contracts and tenders that provide best value and service to the region. Joint contracts include Food Organics, Gaden Organics (FOGO) collection and processing, mattress recycling, tyre recycling, scrap metal collections, waste oil collection and green waste processing.	C

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*Provide a domestic recycling and waste services for all residents through kerbside collection and rural waste transfer stations*

ACTION	COMMENTS	STATUS
Provide kerbside services and local recycling facilities	Kerbside and waste/recycling facilities were provided at the agreed levels of service.	C

Strategy 2.3.2 Work regionally to implement strategies that will enhance environmental outcomes in regards to waste management and minimisation

*Participate in regional procurement contracts for waste services that provided added value*

ACTION	COMMENTS	STATUS
Provide regional scrap steel, green waste processing, used motor oil, household chemical collection and e-waste services	Council continued to participate in regional contracts and tenders that provide best value and service to the region. Joint contracts include Food Organics, Gaden Organics (FOGO) collection and processing, mattress recycling, tyre recycling, scrap metal collections, waste oil collection and green waste processing.	C

*Participate in regional investigations for collaborative solutions to problem wastes types*

ACTION	COMMENTS	STATUS
Participate in NetWaste steering committee for strategic direction of the group	Regional solutions in the 2023/24 financial year include recycling of included mattress, tyres, oil, e-waste and scrap metal and the regional FOGO collection and processing contract. Staff also participated in Netwaste Steering Committee and forum meetings.	C

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*Apply for available grants*

ACTION	COMMENTS	STATUS
Apply for grants to upgrade or introduce services to the community that reduce landfill tonnes and Co2 emissions	Staff reviewed a number of grants for potential opportunities. To date no suitable grants were identified.	C

Strategy 2.3.3 Support programs that create environmental awareness and promote sustainable living

*Build community awareness through environmental education*

ACTION	COMMENTS	STATUS
Provide education to the community on environmental issues	The Primary School Waste Education Program continued, and Council staff organised and hosted National Tree Day, Breakfast with the Birds and presented at Green Day.	C
Promote and implement projects that encourage sustainable living	Environment staff coordinated and implemented the Murray Darling Healthy Rivers project and engaged with landholders to carry out on the ground works in riparian areas on private property.  In addition, staff organised erosion control works on the Cudgegong river bank in Mudgee, they hosted and coordinated community and school tree planting days, National Tree Day, Breakfast with the Birds, pollinator week workshop, wombat mange workshop, community erosion and sediment control workshop and presented at Green Day.	C

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Strategy 2.3.4 Consider technologies in Council's facilities, infrastructure and service delivery to reduce ecological footprint

*Implement alternative energy and sustainable technologies in physical works and service delivery*

ACTION	COMMENTS	STATUS
Work with Endeavour Energy to obtain funds for LED Street Lighting Retrofit in Kandos and Rylstone	Contact has been made with Endeavour Energy regarding the LED street lighting retrofit in Kandos and Rylstone. Approximately 275 streetlights have been installed/retrograded as LEDs. This is close to about half of the assets currently on account. This is a multi-year project.	C
Consider opportunities for alternative energy and sustainable technologies (such as solar panel installation) as part of the Capital Works Program	As part of the capital work project of the CUC a 30kw solar system was installed	C

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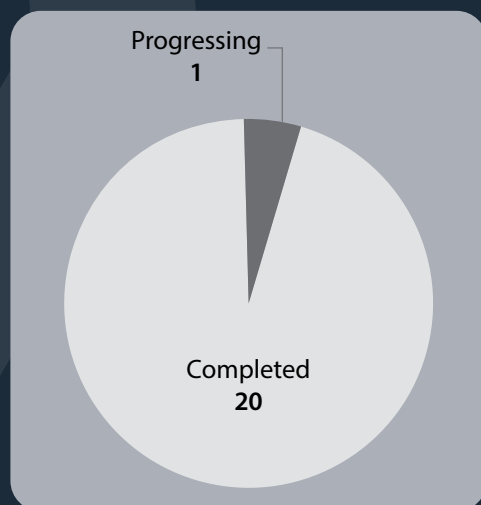
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*A prosperous and diversified economy delivering lifestyle benefits to the community through employment, income and sustainable economic growth*

## PROJECT PROGRESS



## KEY INITIATIVES

- Profits at the Mudgee Riverside Park and Mudgee Valley Park have increased on previous years by 31%
- The Country Universities Centre (CUC) officially opened March 2024
- 10,873 attendees and 64 stall holders at Flavours of Mudgee
- Mudgee Valley Park expansion continues

## FINANCIAL SUMMARY

\$'000	Actual	Budget
<b>Income</b>		
Rates & Annual Charges	0	0
User Charges & Fees	4,549	4,160
Interest & Investment Revenue	0	0
Other Revenues	1,106	1,137
Grants & Contributions - Operating	231	455
Grants & Contributions - Capital	1,145	1,115
<b>Total Income</b>	<b>7,031</b>	<b>6,867</b>
<b>Expenditure</b>		
Employee Benefits & Oncosts	1,206	1,217
Borrowing Costs	347	334
Materials & Contracts	2,610	3,393
Depreciation & Amortisation	597	542
Other Expenses	64	57
Loss on Disposal of Assets	5	0
Total Operating Expenditure	4,829	5,543
<b>Net Operating Surplus (Deficit)</b>	<b>2,202</b>	<b>1,324</b>
<b>Capital Expenditure</b>	<b>5,061</b>	<b>6,079</b>

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# SUPPORTING DOCUMENTATION

Strategies, Plans and Policies that support the Delivery Program

## STRATEGIES



- Tourism Wayfinding and Signage Strategy
- Mid-Western Regional Economic Development Strategy
- Smart Community Strategy

## PLANS



- Saleyards Strategic Plan
- Airport Master Plan

## POLICIES



- Events Assistance Policy
- Street Banner Usage Policy

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### Goal 3.1 A prosperous and diversified economy

#### Strategy 3.1.1 Support the attraction and retention of a diverse range of businesses and industries

*Promote the region to target businesses that complement key local industries*

ACTION	COMMENTS	STATUS
Conduct 2-3 marketing activities, conferences or events where the region can be promoted	Council undertook a number of marketing initiatives to promote the region to live, work, invest and visit including bus billboard signage, digital marketing campaigns and social media marketing. Events that assisted in promoting the region included NRL trial match and Flavours of Mudgee and a number of carnivals.	C
Manage the operation of the saleyards in accordance with relevant legislation including the coordination of cattle sales in the region	The Saleyards Strategic Plan was adopted by Council in 2023. The operation maintained above budget income and below budget expenditure resulting in a net total cost (including depreciation) \$71k below budget.	C
Manage the operation of Council operated caravan parks and provide a financial return to Council	Mudgee Valley Park continued to provide strong returns with a \$902k full year profit. Council acquired the operations of Mudgee Riverside Park in June 2023. This park has required a lot of repairs, improvements and process changes. From acquisition the park has seen steady growth with occupancy increasing 27% throughout the financial year. Profit for Mudgee Riverside Park was \$466k for the full year.	C

*Work with business and industry groups to facilitate business development workshops for existing businesses in the region*

ACTION	COMMENTS	STATUS
Support the business chambers and industry groups by attendance at meetings as required	Council representatives participated in meetings as required and continued to support initiatives of local business chambers including the newly formed retailer's subcommittee.	C

*Establish a process of capturing and monitoring relevant economic data to identify opportunities, trends and needs of local businesses*

ACTION	COMMENTS	STATUS
Produce annual update to Economic and Business Profile booklet	The Economic and Business Profile annual update was completed in June 2024. Data is being collected monthly to support this.	C

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*Work with the community to identify economic development opportunities*

ACTION	COMMENTS	STATUS
Engage with new business investors coming to the region and work with them to promote benefits	Council utilised Australian Business Register (ABR) data to track new businesses that opened in the region and continued to provide information to encourage new investment including updating data in the Economic and Business Profile. Welcome to region postcards were sent to all new businesses on a quarterly basis. Council worked with the Office of Regional Economic Development prepare fact sheets and a pitch deck to attract investment to the LGA.	
Conduct annual think tank forum to encourage business leaders to participate in local economic development	The Annual Think Tank Forum was held in May 2024 with very good engagement from industry.	
Identify opportunities to invest in infrastructure which attracts new business investors to the region	Regular meetings were undertaken with industry groups. Council engaged the Office of Regional Economic Development to prepare a fact sheet and a pitch deck to be used to attract investment to the LGA. A connectivity plan aimed to support the community and industry in the region was completed early 2024.	
Work with key stakeholders to prepare for changes in industry composition in the future	Regular meetings were undertaken with industry groups. The annual Local Economic Think Tank was held May 2024.	

*Work with Mudgee Region Tourism (MRT) to identify target markets and promote the region*

ACTION	COMMENTS	STATUS
Work with MRT to identify visitor trends and marketing initiatives	MRT has a contract with Council to undertake tourism marketing on behalf of the region. Council staff met with MRT on a monthly basis to ensure alignment against Council's organisational objectives. Additional meetings were held to discuss joint activities, new plans and activities.	

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*Develop existing events in the region and attract new event proponents to hold major events and festivals in the region*

ACTION	COMMENTS	STATUS
Submit bids for new events and conferences, and support event proponents holding or seeking to hold events in the region	Council's Events team continue to submit bids for relevant conferences and events and liaised with event producers investigate opportunities in the region. Work had been done with Sports Marketing Australia to prepare a promotional package on the Mid-Western Region to attract sporting and other events.	C
Deliver Flavours of Mudgee in September	Flavours of Mudgee took place in September 2023 with 10,873 attendees and 64 stall holders.	C

Strategy 3.1.2 Encourage the development of a skilled and flexible workforce to satisfy local industry and business requirements

*Work with business and industry groups to identify the main skills shortage areas*

ACTION	COMMENTS	STATUS
Encourage business leaders to provide feedback on skills issues	Regular meetings were undertaken with industry groups as well as the annual Economic Think Tank.	C

*Encourage workers to move to the region for employment opportunities where skills shortages exist*

ACTION	COMMENTS	STATUS
Host Mudgee Region Jobs website for dedicated jobs in the region	Mudgee Region Jobs website was active until December 2023. Analytics data provided evidence that the site was not being used by the business community and funds are to be redeployed to more effective economic development projects.	C

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## Goal 3.2 An attractive business and economic environment

### Strategy 3.2.1 Promote the region as a great place to live, work, invest and visit

*Provide brand leadership, market the region's competitive advantages and investment opportunities*

ACTION	COMMENTS	STATUS
Conduct 2-3 marketing activities, conferences or events where the region can be promoted	Council undertook a number of marketing initiatives to promote the region to live, work, invest and visit including bus billboard signage, digital marketing campaigns and social media marketing. Events that assisted in promoting the region included NRL trial match and Flavours of Mudgee and a number of carnivals brought to the region by the Economic Development Team.	C

### Strategy 3.2.2 Provide leadership on economic development initiatives and identify resources and infrastructure required to drive investment and economic growth in the region

*Promote the development of infrastructure at the Mudgee airport as an opportunity for business expansion in the aviation industry*

ACTION	COMMENTS	STATUS
Update the Airport Masterplan	The development of the Airport Masterplan is in progress. PCN ratings and a drainage plan have been completed, both reports will assist in the development of the Masterplan.	P

*Lobby State and Federal Government on infrastructure needs of local businesses including transport and communications linkages*

ACTION	COMMENTS	STATUS
Lobby government agencies and departments on the provision of infrastructure to meet community needs	Council continued to raise identified issues with local Members of Parliament and relevant government ministers.	C

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Strategy 3.2.3 Support the expansion of essential infrastructure and services to match business and industry development in the region

*Lobby State and Federal Government for expanded health and education services*

ACTION	COMMENTS	STATUS
Lobby government agencies and departments on the provision of services to meet community needs	Council continued to raise identified issues with local Members of Parliament and relevant government ministers.	C

### Goal 3.3 A range of rewarding and fulfilling career opportunities to attract and retain residents

Strategy 3.3.1 Support projects that create new jobs in the region and help to build a diverse and multi-skilled workforce

*Work with lead agencies for employment to identify trends and discuss issues impacting employment*

ACTION	COMMENTS	STATUS
Work with major employers to identify trends and develop strategies to create employment opportunities across the Region	Regular meetings were held with industry groups including the annual Local Economic Think Tank held in May each year. Council continued to review trends and report statistics through Economic and Business Profile Booklet.	C

Strategy 3.3.2 Build strong linkages with institutions providing education, training and employment pathways in the region

*Work with key stakeholders for education in the region to identify opportunities for economic growth*

ACTION	COMMENTS	STATUS
Work with education providers on the provision of services to meet community needs	Council continued to work with education providers across the region including TAFE NSW, Skillset and local schools. Council was also involved in the establishment and construction of the CUC Mudgee Region building. The CUC officially opened March 2024.	C
Establish a Country Universities Campus to support higher education in the region	CUC Mudgee Region officially opened on 27th March 2024 and is currently operational. CUC is supported by a board, Council, Government and other major mining/renewable energy proponents in the region	C

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*Linking our towns and villages and connecting our region to the rest of NSW*

## PROJECT PROGRESS



## KEY INITIATIVES

- Council completed a number of road improvements across the Region including:
  - 685kms of maintenance grading
  - 64kms of gravel resheeting
  - Approximately 70km of urban and rural reseals
- 850 meters of footpaths were upgraded across the region

## FINANCIAL SUMMARY

\$'000	Actual	Budget
<b>Income</b>		
Rates & Annual Charges	0	0
User Charges & Fees	7,989	8,063
Interest & Investment Revenue	0	0
Other Revenues	4	4
Grants & Contributions - Operating	9,513	8,506
Grants & Contributions - Capital	19,241	10,329
<b>Total Income</b>	<b>36,747</b>	<b>26,902</b>
<b>Expenditure</b>		
Employee Benefits & Oncosts	2,964	2,428
Borrowing Costs	13	0
Materials & Contracts	10,775	12,605
Depreciation & Amortisation	9,767	9,685
Other Expenses	84	62
Loss on Disposal of Assets	2,464	2,615
<b>Total Operating Expenditure</b>	<b>26,067</b>	<b>27,395</b>
<b>Net Operating Surplus (Deficit)</b>	<b>10,680</b>	<b>(493)</b>
<b>Capital Expenditure</b>	<b>18,562</b>	<b>19,064</b>



## SUPPORTING DOCUMENTATION

Strategies, Plans and Policies that support the Delivery Program

### PLANS



- Pedestrian Access and Mobility Plan (PAMP)
- Bike Plans
- Plant and Equipment Asset Management Plan
- Roads Asset Management Plan

### POLICIES



- Access to Properties Policy
- Advice to Residents on Road Works / Conditions Policy
- Bitumen Sealing of Gravel Roads Policy
- Bus Shelters Policy
- Grazing of Stock on Roads Policy
- Grids and Gates Policy
- Information and Directional Signage Policy
- Major Project Road Upgrades Policy
- Private Works Policy
- Regulatory and Warning Signage Policy
- Road Encroachments on Private Land Policy
- Road, Bridge & Place Naming Policy
- Temporary Road Closures Policy
- Unmaintained and Unformed Roads Policy
- Water Pipes Across and Along Roads Policy

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## Goal 4.1 High quality road network that is safe and efficient

Strategy 4.1.1 Provide traffic management solutions that promote safer local roads and minimise traffic congestion

### *Work with the Transport for NSW (TfNSW) to improve road safety*

ACTION	COMMENTS	STATUS
Liaise with Transport for NSW on road safety matters	The Local Traffic Committee (LTC) meetings were held monthly with representatives of TfNSW being a member of the committee. The RSO is an active contributor of this committee. Outside of this, Council's Road Safety Officer continues to work with TfNSW to deliver road safety campaigns within the region and investigate road safety concerns from the community. Among these road safety campaigns was the introduction of a caravan safety event at Mudgee Airport, mobility scooter safety during Seniors Week, road safety training for mine workers at Wilpinjong (in partnership with Mudgee Highway Patrol), ongoing advocacy for safer school zones, and the completion of training in Safe System Assessments in the January to June period.	C

### *Regulate effective and appropriate user activities on the road network*

ACTION	COMMENTS	STATUS
Provide local assessments to the National Heavy Vehicle Regulator as required	Council continued to assess applications received through the National Heavy Vehicle Regulator (NHVR) for the movement of oversize and overmass (OSOM) vehicles through the region on the local and regional road network. Applications were reviewed and assessed as received.	C
Review speed limits and traffic management	Speed limits on all roads fall under the jurisdiction of TfNSW and NSW Police. Council officers regularly communicate speed limit concerns by formal request to TfNSW who undertake the speed assessment and, with Council assistance, implement new speed limits. Speed zones are being reviewed by TfNSW. Monthly meetings are scheduled to be held with the Local Traffic Committee regarding matters of traffic management.	C

### *Participate in relevant regional transport committees and working parties*

ACTION	COMMENTS	STATUS
Facilitate the Local Traffic Committee	The LTC met regularly, and the minutes were provided to Council for adoption. Regional traffic related committees were attended as required.	C

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Strategy 4.1.2 Provide a roads network that balances asset conditions with available resources and community needs

*Review the Roads Asset Management Plan*

ACTION	COMMENTS	STATUS
Update data for Asset Management Plans in line with Fair Value reporting requirements	Asset data continued to be updated and reviewed to ensure accurate information is available. Fair Value for Roads was completed in 2019/20 and will be due again in 2024/25.	C

*Implement the works program in accordance with the Roads Asset Management Plan*

ACTION	COMMENTS	STATUS
Manage State Roads in accordance with TfNSW contracts	Council maintained the state road network under the Council Routine Maintenance Contract with TfNSW. Council carried out a road widening project on Goolma Road. Significant Heavy Patching and reseal works on Goolma Road and the Castlereagh Highway were completed successfully.	C
Ongoing maintenance and upgrades of Regional Roads network	Council completed significant heavy patching works on the regional network including Bylong Valley Way, Ulan Rd, Gollan Rd and Wollar Rd. The high-risk curves of the final stage of the Hill End Road Safety Project works were completed under budget allowing additional works to be added to the scope and commenced immediately. This will be finished in September 2024.	C
Maintain local road network in accordance with established levels of service	Local road maintenance was performed across the sealed and unsealed network throughout the year. Approximately 685km of maintenance grading and 64km of gravel re-sheeting was completed on the unsealed local road network in line with the program.	C
Upgrade, renewal and extension of local roads in accordance with Capital Works Program	Widening and rehabilitation work on approximately 1km of Cudgegong Road at Carwell was completed in December 2023. Seal extension works on Queens Pinch Rd, Coxs Creek Rd, Botobolar Rd were completed. Stage 1 of the Coricudgy Rd Seal extension project was completed. Stage 2 is underway and due for completion by December 2024. Approximately 70km of urban and rural reseals were completed through the financial year.	C
Upgrade and renewal of local bridges in accordance with Capital Works Program	No bridge replacements were included in this year's Capital Works Program.	C
Implementation of the Ulan Road Strategy	The programmed works adjacent to Moolarben Mine entrance were successfully completed, and a significant Heavy Patching Program completed in conjunction with approx. 10km of reseals occurring.	C

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*Pursue additional funding for upgrading of roads infrastructure*

ACTION	COMMENTS	STATUS
Lobby for additional funding for roads	Council continued to identify and pursue new funding for additional road projects.	C
Ensure major developers contribute to local road upgrades for the impact of additional development	Council continued to identify and pursue new road upgrade contributions for additional road projects.	C

**Goal 4.2 Efficient connection of the region to major towns and cities**

Strategy 4.2.1 Develop a regional transport network in partnership with government agencies, that grows with the needs of residents and businesses

*Support the continuation of commercial passenger services at Mudgee Airport*

ACTION	COMMENTS	STATUS
Work with operator to maintain regular passenger services to and from Sydney	FlyPelican commenced services in June 2015. The service remained operational as of 30 June 2024.	C
Operation and maintenance of Mudgee Airport in accordance with regulatory requirements	Mudgee Airport met safety and security requirements.	C

*Lobby for improved highway linkages along the Great Western Highway and Bells Line*

ACTION	COMMENTS	STATUS
Lobby for improved access to Western NSW from Sydney	Council continued to participate in transport infrastructure planning groups and meetings with relevant government agencies.	C

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Strategy 4.2.2 Create a communication network that services the needs of residents and businesses

*Pursue improved broadband and mobile coverage with Government and major service providers*

ACTION	COMMENTS	STATUS
Lobby for improved internet speeds and mobile coverage throughout the region	Council engaged Telstra and NBN to prepare a connectivity plan for the region to identify areas of improvement for connectivity, black spots and resident digital literacy. This was completed in June 2024.	C

Goal 4.3 An active travel network within the region

Strategy 4.3.1 Develop and enhance walking and cycling networks across the region

*Implement the Pedestrian Access Mobility Plan*

ACTION	COMMENTS	STATUS
Upgrade and renewal of footpaths and cycleways in accordance with Capital Works Program	<p>The upgrade and renewal of footpaths has been completed across the region in accordance with the Pedestrian Access and Mobility Plan (PAMP).</p> <p>Footpaths in Mudjee:</p> <ul style="list-style-type: none"> <li>the Ulan Road western path from Parkland driveway to Lawson Creek underpass and linking with existing eastern path = 511m at 2.5m width</li> <li>Oporto Road, Mudjee - Southside Shopping Centre to South Mudjee Surgery = 46m at 3.5m width</li> <li>Horatio Street, Mudjee - Perry Street to Douro Street (south) = 46m at 1.5m width</li> <li>Denison Street, Mudjee - Douro Street to end seg (heading to Court St) = 98m at 1.5m width</li> </ul> <p>Footpaths in Kandos:</p> <ul style="list-style-type: none"> <li>Jaques Street, Kandos - Dangar St to Fleming St = 101m at 1.5m width</li> </ul> <p>Footpaths in Rylstone:</p> <ul style="list-style-type: none"> <li>Louee Street, Rylstone - Seg 50 (Church yard to Yum Cha) - 21m at 1.5m width</li> <li>Louee Street, Rylstone - Seg 50 (Globe Hotel) - 27m at 1.5m width</li> </ul>	C
Maintain existing footpath and cycleway network in accordance with established levels of service	Footpath maintenance work has been completed successfully throughout the year in all four of the towns in the LGA.	C

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Strategy 4.3.2 Support viable public transport options across the region

*Work with Transport for NSW to develop viable public transport options*

ACTION	COMMENTS	STATUS
Engage with Transport for NSW to understand opportunities and demand for public transport in the region	Council partnered with TfNSW to deliver two separate engagement workshops, one with Council representatives and one as a public forum to engage and listen to stakeholder requirements for Transport. Workshops were held 26 July 2023. Follow up discussions occurred 1 December 2023, 9 April 2024 and 24 May 2024.	C

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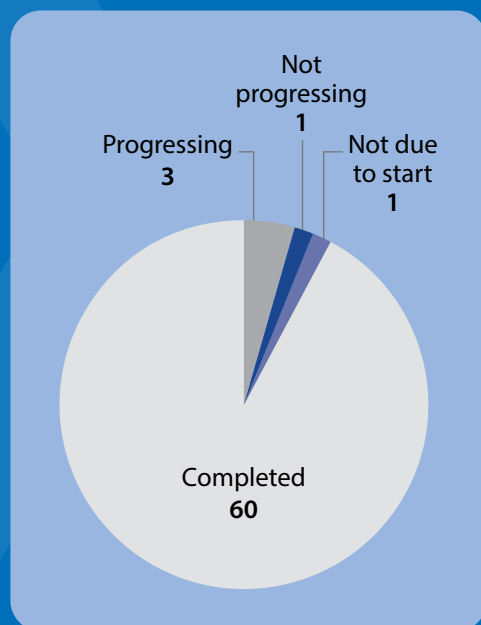
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*A strong council that is representative of our community and effective in meeting the needs of the community*

## PROJECT PROGRESS



## KEY INITIATIVES

- A Community Satisfaction Survey was completed in May 2024 relating to all Council services and infrastructure
- Financial performance comparatives of all 128 councils in NSW was completed with comparative group 4 councils analysed. A report was provided to Council in June 2024
- The Long Term Financial Plan was completed for 2024/25
- Council continues to pursue property related opportunities with 20 residential lots of the Saleyards Lane subdivision anticipated for release in late 2024
- Construction of the Mudgee Solar Array continues
- Council commenced undertaking revaluation of urban stormwater drainage assets

## FINANCIAL SUMMARY

\$'000	Actual	Budget
<b>Income</b>		
Rates & Annual Charges	31,287	31,294
User Charges & Fees	444	306
Interest & Investment Revenue	3,899	3,551
Other Revenues	1,686	1,362
Grants & Contributions - Operating	5,712	1,586
Grants & Contributions - Capital	9,596	5,679
Gain/(Loss) on Disposal of Assets	583	(37)
<b>Total Income</b>	<b>53,207</b>	<b>43,741</b>
<b>Expenditure</b>	<b>0</b>	<b>0</b>
Employee Benefits & Oncosts	19,229	19,470
Borrowing Costs	27	13
Materials & Contracts	3,212	3,528
Depreciation & Amortisation	3,766	3,617
Other Expenses	413	300
<b>Total Operating Expenditure</b>	<b>26,647</b>	<b>26,928</b>
<b>Net Operating Surplus (Deficit)</b>	<b>26,560</b>	<b>16,813</b>
<b>Capital Expenditure</b>	<b>12,286</b>	<b>11,890</b>

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### STRATEGIES

- Long Term Financial Plan
- Workforce Strategy
- Community Engagement Strategy
- Community Participation Plan
- Asset Management Strategy
- ICT Strategy 2020–2023

### PLANS

- Companion Animals Management Plan
- Privacy Management Plan
- Agency Information Guide
- Old Gulgong Fire Station Plan
- Adverse Event Plan

### POLICIES

- Access to Information Policy
- Anti-Discrimination and Equal Employment Opportunity Policy
- Asbestos Management Policy
- Asset Management Policy
- Borrowings Policy
- Business Continuity Policy
- Burials on Private Land Policy
- Camera Surveillance Policy
- Internal Audit Policy
- Categorisation as Farmland for Rating Purposes Policy
- Cemeteries Policy
- Community Engagement Policy
- Complaints Policy
- Compliance and Enforcement Policy
- Conflict of Interests Policy – Dealing with Council-Related Development Throughout the Development Process
- Disposal of Assets Policy
- Electoral Matter in Public Places Policy
- Electronic Telecommunications - Acceptable Use Policy
- Financial Reserves Policy
- Social Media Policy
- Hardship Provisions Policy
- Interactions between Councillors and Staff Policy
- Investments Policy
- Land Acquisition and Disposal Policy
- Legislative Compliance Policy
- Workplace Bullying Policy
- Water Usage Charges - Concealed Leaks Policy
- Contractor Management Policy
- Council Representation at Memorial Services
- Councillor Expenses and Facilities Policy
- Credit Policy
- Data Breach Policy
- Debt Management and Recovery Policy
- Delegations and Authorisations Policy
- Disposal of Assets Policy
- Electoral Matter in Public Places Policy
- Purchase Cards Policy
- Protective Fencing and Overhead Protective Structure in Public Places Policy
- Records Management Policy
- Related Party Disclosure Policy
- Smoke Free Outdoor Areas Policy
- Statement of Business Ethics Policy
- Sustainable Procurement & Contracts Policy
- Unreasonable Complainant Conduct Policy
- Leases and Licences of Council Owned and Managed Land and Real Property Policy
- Light Fleet Policy
- Local Preference Policy
- Media Policy
- Risk Management Policy
- Occupation of Caravans, Mobile Homes and Temporary Structures on Private Land Policy
- Parks Usage Policy
- Pensioner Concessions Policy
- Public Interest Disclosure Policy
- Work Health and Safety Policy

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## Goal 5.1 Strong civic leadership

Strategy 5.1.1 Provide clear strategic direction through the Community Plan, Delivery Program and Operational Plan

*Ensure actions of the Operational Plan and Delivery Program are completed on time, on budget and meets performance criteria*

ACTION	COMMENTS	STATUS
Successful delivery of Operational Plan	88% of the capital and 90% of the operating budgets were completed	C
Six monthly progress reporting against Delivery Program and comprehensive Quarterly Budget Reviews against Operational Plan	Six monthly progress reporting against Delivery Program and comprehensive Quarterly Budget Reviews against Operational Plan are being provided.	C

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Strategy 5.1.2 Provide accountable and transparent decision making for the community

*Ongoing review and enhancement of governance framework*

ACTION	COMMENTS	STATUS
Continue to hold "Open Day" prior to Council Meetings	Public Forums (aka Open Days) were available for the public to attend throughout the 6-month period. Public Forum information is noted in the meeting notice section of the Council business paper and on Council's website. Residents wanting to observe the speaker presenting to Council must attend in person at the Mudgee Council Chambers.	C
Webcast of Council Meetings	Council continued to provide the community access to the Council meetings via webcast on Council's website.	C
Promotion of upcoming Council meetings	Council meetings were regularly promoted on Council's website, in Community News and in the local newspaper.	C

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*Provide a compliance and enforcement framework which supports consistency and transparency in decision making*

ACTION	COMMENTS	STATUS
Ensure effective compliance monitoring, investigation and enforcement activities in accordance with relevant legislation and policies	Council's Compliance Program included compliance monitoring, investigation, and enforcement activities as well as routine reporting to the Executive and staff training. Council approved a budget for increased resourcing to provide compliance support across Council with a new Compliance Officer commenced in the first half of 2023/24.	C

STATUTORY INFORMATION

*Provide professional development opportunities to support elected members in fulfilling their obligations as Councillors*

ACTION	COMMENTS	STATUS
Provide access to professional development programs for elected members	Council continued to provide opportunities to Councillors for individual professional development programs. During the current Council term. Councillors completed 'Elected Life' training and 'Councillor Legal training' conducted by Lindsay Taylor Lawyers.	C

*Hold awareness sessions for potential candidates in the six months leading up to each Council election and ensure information packages are available*

ACTION	COMMENTS	STATUS
Develop program for candidate awareness sessions (next election due in 2024, or in case of a by-election)	Candidate awareness sessions were held in the Council Chambers in preparation for the upcoming Council Elections in September 2024.	C

Strategy 5.1.3 Provide strong representation for the community at Regional, State and Federal levels

*Continue to lobby State and Federal Government on all matters that are of relevance to the region*

ACTION	COMMENTS	STATUS
Work with the Mayor to access Local Members and Ministers on relevant issues	Regular meetings were held with local members and access provided to various ministers for specific issues.	C
Strengthen relationships with local State and Federal members	Regular meetings were held with local members and access provided to various ministers for specific issues.	C
Engage with Regional Directors of State Government agencies	Regular meetings were held with Regional Directors to discuss regional priorities.	C

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## Goal 5.2 Good communications and engagement

Strategy 5.1.1 Improve communications between Council and the community and create awareness of Council's roles and responsibilities

### *Publish monthly editions of Community News*

ACTION	COMMENTS	STATUS
Community News distributed monthly to every household in the region	Community News was distributed monthly by post, Electronic Direct Mail and social media.	C

### *Provide an up to date and functional website*

ACTION	COMMENTS	STATUS
Ensure web content is kept up to date and relevant	The content on Council's website was updated regularly.	C

### *Regularly report to the community in a variety of interesting ways*

ACTION	COMMENTS	STATUS
Utilisation use of all media avenues including social media, radio and television to communicate Council initiatives	Council had a small dip in reach through Facebook and increase in engagement across all other social media platforms including Instagram, YouTube, LinkedIn and TikTok.	C

### *Operate and maintain a community works request system that provides timely and accurate information and responses*

ACTION	COMMENTS	STATUS
Maintain Works Request System and produce regular reporting on response times	Any works requests lodged by the community over the counter, the call centre, by email/post or Council's website 'report a problem' online form are registered in Council's works request system. These requests are reviewed within 14 days. An overdue requests report is monitored and reviewed by the Executive team.	C
Promote use of works request system for community to submit works requests	Council continued to promote the works requests system through Council's social media channels, Council's website, Community News and radio advertising.	C

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## Goal 5.2 Good communications and engagement

Strategy 5.2.1 Improve communications between Council and the community and create awareness of Council's roles and responsibilities

### *Educate the community on Council's roles and responsibilities*

ACTION	COMMENTS	STATUS
Provide access to Council's corporate documents both through the website and Administration Centres	Council's corporate documents continue to be available through Council's website and in person at Council's Administration Centres in Mudgee, Gulgong and Rylstone.	C

Strategy 5.2.2 Encourage community access and participation in Council decision making

### *Seek feedback on policy development and local issues*

ACTION	COMMENTS	STATUS
Ensure policies, strategies and proposals impacting the community are placed on exhibition for public comment	Policies, strategies and proposals impacting the community were placed on public exhibition as required and in accordance with the Community Engagement Strategy.	C
Utilise a range of formal and informal engagement tools to seek community feedback on a broad range of issues	Council continued to promote opportunities for the community to contribute to Council's decision-making process through a range of platforms including through Council's website forms, social media, face to face engagements and feedback sessions.	C

### *Provide opportunities and make it easy for the community to participate in and influence decision making*

ACTION	COMMENTS	STATUS
Encourage attendance at Council Meetings in person and via webcast	Council continued to provide the community access to the Council meetings in person at Mudgee Council Chambers or webcast on Council's website.	C
Investigate and consult with the community on high priority projects to inform Council's strategic plans	Council continued to promote opportunities for the community to contribute to Council's planning and budgeting process via a range of platforms including Council's website. A Community Satisfaction Survey was completed in May 2024 relating to all Council services and infrastructure. The survey tracked Council's performance in service delivery, identified priority areas and evaluated Council's customer services, communication, and community priorities.	C

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## Goal 5.3 An effective and efficient organisation

### Strategy 5.3.1 Pursue excellence in service delivery

#### *Benchmark Council's service delivery against relevant organisations*

ACTION	COMMENTS	STATUS
Participate in NSW LGPA, LGNSW, JO and other industry body surveys and benchmarking exercises	Staff continued to participate in relevant activities	C
Desktop analysis of annual financial results against other NSW councils	Financial performance comparatives of all 128 Councils in NSW was completed with a report presented to Council on 19 June 2024.	C
Report on OLG group comparative data	Comparative Group 4 Councils were analysed, and a report presented to Council on 19 June 2024.	C

#### *Monitor community expectations regarding service delivery*

ACTION	COMMENTS	STATUS
Engage with the community on desired levels of service across Council functions	Council's website communications tool supports community engagement activities and provides a forum to receive community feedback. Council departments determine and assess the desired service levels of the community.	C
Develop an internal service review framework	An internal service delivery review (SDR) framework was developed and will be rolled out within the organisation. SDR tools continue to be developed. A program of SDRs will be scheduled to commence following the 2024 Local Government Elections.	C

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*Provide a responsive customer service function*

ACTION	COMMENTS	STATUS
Reply to all correspondence within 14 days	Council strives to reply to all correspondence within 14 days. An acknowledgement letter is provided to all incoming correspondence. An overdue correspondence report is monitored and reviewed by the Executive team	C
Deliver an efficient, accurate and professional counter and call centre service	Council continued to deliver an efficient, accurate and professional counter and call centre service.	C
Review Service Level Agreements between Customer Service and relevant departments to ensure consistent and professional services are delivered	The established Service Level Agreements (SLA's) between Customer Service and the other departments have been under review and are due for completion at the end of 2024.	NP
Ensure knowledge management system is maintained with current information and staff are adequately trained	Council continued to administer, maintain and update its corporate knowledge management system "checkmate". All new staff that require "checkmate" are trained individually by a specialist.	C

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Strategy 5.3.2 Provide a positive and supporting working environment for employees

*Attract, retain and develop a skilled workforce*

ACTION	COMMENTS	STATUS
Learning and Development is targeted towards achievement of Delivery Program and areas of risk identified in Workforce Strategy	The Learning and Development Program was implemented throughout the year focusing on individual and group training opportunities and needs as well as meeting compliance requirements. 100% budget expenditure was achieved for training and development for 2023/24.	C
Ensure all employees have clearly articulated accountabilities against which they will be assessed annually	All employees have a Position Description that sets out accountabilities. Annual performance reviews are completed with every employee. All employees had their appraisal in the month of September 2023.	C

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*Provide a safe, healthy and non-discriminatory working environment*

ACTION	COMMENTS	STATUS
Establish and maintain a positive health and safety workplace culture	Council continues to establish and maintain the positive health and safety workplace culture in the workplace. Communication and engagement on establishing and maintaining a positive health and safety workplace is achieved through toolbox talks, safety alerts and site inspections.  Bi-monthly WHS Workshops are being conducted with the outdoor workforce across the organisation and 1 on 1 training and engagement to directly inform and educate staff on WHS standards and expectations. The Verification of Competency program that builds in-house capacity and mitigate risks to staff and community members is nearing completion. The managing psychosocial hazards project implementation continues to be completed in 2024/25.	C
Align workplace behaviour with core values of Respect, Integrity and Recognition	Behaviours aligned to core values are included in position descriptions and Council's induction and orientation programs. These are measured during annual performance reviews. They are promoted and reinforced via staff update meetings, department meetings and the fortnightly internal General Manager's Newsletter.	C
Implement and embed a WHS Management System that reflects legislative requirements	Council's WHS Management System continued to be reviewed in line with legislative requirements and updated where required.	C
Implement and review the Equal Employment Opportunity Management Plan	The EEO Management Action Plan is due for review. Actions within the current plan continued to be implemented throughout the year and will be updated in 2024/25.	P

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Strategy 5.3.3 Prudently manage risks associated with all Council activities

*Monitor and review Council's policies and strategies*

ACTION	COMMENTS	STATUS
Provide up to date strategy and policy register	The policy register is administered and monitored by Governance with all adopted policies available on Council's website. A policy register progress report is prepared for Executive on a quarterly basis	C
Identify and resolve existing policy gaps	The Governance Team administers the policy register and completed an internal 'Governance Health Check'. This assessed Council's strengths, compliance, and identified improvement opportunities, including existing policy gaps.	C
Education program to ensure staff understand policy requirements	The Governance team reviewed the procedure on policy design and requirements. The team continued to monitor the progress of policy reviews in line with the procedure and provide bi-monthly reports to the Executive.	C

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*Monitor and review Council's risks*

ACTION	COMMENTS	STATUS
Review and update risk registers annually	The Risk register is in constant review, with priority being given to outputs from critical functions within Council. Council resourced this work with an additional part time staff member to ensure critical risk is managed.	P
Provide an effective Legislative Compliance Framework	The Governance team implemented a legislative compliance framework. A Legislative Compliance Policy was reviewed and adopted by Council. The Governance Team report any legislative compliance breaches to the Executive and ARIC on a quarterly basis.	C
Develop a Fraud Control Framework	Policy training has been developed and rolled out on the revised Fraud and Corruption Control Policy. The fraud management improvement actions have continued to be closed out throughout the year	C

*Provide long term financial sustainability through sound financial management*

ACTION	COMMENTS	STATUS
Update Long Term Financial Plan	The LTFP was completed for 2024/25.	C
Monthly reporting against budget and schedule for major works programs/strategic projects	All monthly budget reports were prepared for Council in accordance with the schedule.	C
Comprehensive Quarterly Budget Review reporting	All Quarterly Budget Review Statements were completed within schedule and in accordance with the Office of Local Government Guidelines.	C
Review Council's rating structure to identify opportunities to raise additional revenue and options to offset revenue loss	Council's rating structure continued to be reviewed in accordance with relevant legislation including IPART direction. IPART's Review of Rate Peg Methodology was finalised and is being used for the 24/25 rating period.  A submission was made to the OLG Rates Reference Group, in relation to opportunities to appropriately rate land used for renewable energy purposes and the implementation of amended legislation which is yet to commence.	C
Identify opportunities to increase revenue from property related investments	Stage 2 of the Saleyards Lane subdivision is progressing with the anticipated release of 20 residential lots in late 2024. Planning for new future development sites continues.	C

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*Provide long term financial sustainability through sound financial management*

ACTION	COMMENTS	STATUS
Integration of long term impacts on financial sustainability indicators incorporated into Council decision making process	All reports presented to Council include consideration of three key sustainability ratios. The impact of Council recommendations on these ratios are presented along with commentary provided. The Long-Term Financial Plan is up to date and could be used to model financial impact of decisions if required.	C
Examine opportunities to raise additional revenue	Council continued to pursue property development and other opportunities to raise additional revenue in 2023/24.  Council is progressing Stage 2 of the Mudgee Valley Park Expansion, construction of the Mudgee Solar Array and continued development of stage 2 of the Saleyards Lane subdivision with properties anticipated to go to market within the next few months.	C

*Comply with relevant accounting standards, taxation legislation and other financial reporting obligations*

ACTION	COMMENTS	STATUS
To achieve a high standard of financial management	All Financial Statement requirements were completed by the due date. Council received a qualified audit opinion due to a disagreement of treatment of Rural Fire Service (RFS) red fleet assets. This accounting position is in contest across many NSW councils and one that is being continuously and actively addressed by staff.	C
All rating, taxation, statutory, and grant reporting obligations satisfied in an accurate and timely manner	Council's Local Roads and Community Infrastructure (LRCI) and Roads to Recovery Program audited statements were submitted late due to delay in the audit. All other statutory reporting obligations were completed accurately and in a timely manner this financial year.	C

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Strategy 5.3.4 Pursue efficiencies and ongoing business improvement

*Provide effective and efficient internal support functions*

ACTION	COMMENTS	STATUS
Conduct quarterly Council Staff Updates across all work sites	Quarterly staff update meetings were held across the year.	C
Develop a Business Improvement Framework	The Business Improvement Program for 2023/24 continued to be implemented. Updates on the progress of the Framework are routinely provided to the Executive Team and the ARIC. The Business Improvement Framework will be reviewed and updated for the next Council term. This is a multi-year project.	C
Provide effective Workshop services for Council fleet	The workshop has transitioned into a new team structure with additional resourcing to enable effective and efficient internal support functions.	C
Effective capture and management of corporate records	The Records Team continued to process all incoming corporate records and assist Council staff with handling digital and physical corporate documents. The Records Management Policy and Procedure was reviewed and adopted in this Council term.	C
Develop a Procurement and Contract Management Framework to meet best practice requirements and ensure continuous improvement	<p>An end-to-end procurement and contract management system including updated templates, policies and procedures has been implemented. MyBuy hub assists staff with everyday procurement processes and panel information and a supplier hub to assist with the management of compliance information and overall communication of contract information with suppliers.</p> <p>The Procurement Team have engaged a law firm and are currently constructing bespoke Contracts for the following: Major Works, Minor Works, Major Consultancy, Minor Consultancy (allowing for capital works), Minor Consultancy (allowing for non-capital works), Goods and Services (allowing for capital works), Goods and Services (allowing for non-capital works).</p> <p>In the new financial year a new e-procurement system will be introduced allowing integration with The procurement &amp; contract management system and providing a more efficient system for staff to approach the market.</p>	C
Provide Procurement and Contract Management tools for staff and contractors to ensure decisions are fair and transparent, compliance is maintained and value for money is achieved	The Procurement Team completed the implementation of Portt, the Procurement & Contract Management system (end to end support). The team also provides an e-tendering platform and are developing bespoke contracts. These tools support staff with compliance to policies and procedures. This same system also provides a hub for suppliers to manage their contracts with Council, relevant insurances and communication.	C

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*Enhance the information systems that support delivery of Council activities*

ACTION	COMMENTS	STATUS
Ongoing investment in Council's network to increase speed and reliability	<p>Council continues to invest in the speed, reliability and availability of Council's computer network.</p> <p>This financial year, the focus was on implementing new high-speed fibre internet connections at the main administration building and depot in Mudgee. With the new internet connections, cloud applications are able to upload and download data faster, reducing wait times between transferring data from mobile devices in the field to office computers.</p> <p>In addition to the internet connections, Council's wireless network was updated with new hardware, improving connection speed, coverage and reliability. Wireless connection speeds are now equivalent to those of physical network connections to end user devices (Laptops and Desktops).</p> <p>The Glen Willow sporting complex network was upgraded, linking all buildings on site via Microwave Radio Links. This will allow for services connected to all buildings to be maintained and managed from the main stadium.</p>	C
Continued investment in existing information systems to delivery productivity enhancements	<p>Council continues to invest in systems and applications to increase productivity and create efficiencies.</p> <p>As a requirement from the Department of Planning, Council's Enterprise resource planning (ERP) is now fully integrated with the DAV2 API and is working on Post Consent Certificates.</p> <p>The IT Division's endpoint management system was moved to the Cloud in response to a more flexible and mobile workforce.</p> <p>Council has completed the first phase of upgrading its phone system, through the purchase of Microsoft Teams compatible headsets.</p> <p>A new network monitoring tool, Site 24x7, was implemented.</p> <p>Work on implementing a new document and record management system continued, with stakeholders being engaged and design documents being drafted.</p>	C
Implementation of mobility solutions for integrated asset management	<p>Council is investigating an asset management software solution for local roads.</p> <p>The Water and Sewer Division enhanced their mobility with field mapping introduced through OneWater.</p>	NS

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*Ensure strategic and asset management plans are underpinned by sound financial strategies*

ACTION	COMMENTS	STATUS
Ongoing improvements to asset data and asset system capabilities	Council commenced undertaking revaluation of urban stormwater drainage assets. This involves a desktop data review, sample inspections of assets and review of current asset values. As part of this process unrecorded assets have been found that will be added to the register. Reconciliation to the GIS is in progress and has delayed the finalisation of the project until 2024/25.	C
Integrate long term asset management considerations into Council decision making process	Council reports include a ratio impact analysis that illustrates the impact of the Council decision to Asset Management outcomes.	C
Improved integration of Asset Management Plans and Long Term Financial Plan	During preparation of the LTFP it was noted that the asset management plans were due for update. In future the three resourcing strategy documents of Long-Term Financial Plan, Workforce Management Plan and Asset Management Strategy will clearly align and link.	C
Review depreciation methodology and process	The life of stormwater assets was reviewed as part of the fair value project, however finalisation of the project had to be deferred to 2024/25.	P
Consider the full life cycle costs associated with the investment in new assets, with a focus on capital investment and existing assets	Full life cycle costs of new assets are considered through preparation of a business plan for new Community Plan Proposals, ratio reporting in Council Business Paper reports and Quarterly Business Reviews. Council completed all Capital Expenditure Review Business Cases, as required, and completed Business Case assessments for other material projects.	C

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# MANAGING THE MONEY

Mid-Western Regional Council receives money in the form of rates on residential, business, mining and farmland properties; interest on investments; government grants and subsidies; contributions from major industry; annual charges for services like water, sewer and waste; and user charges and fees.

Major cash outflows include construction of new assets and renewal of existing infrastructure; labour; materials and contractor payments; insurances; and contributions to local and regional bodies.

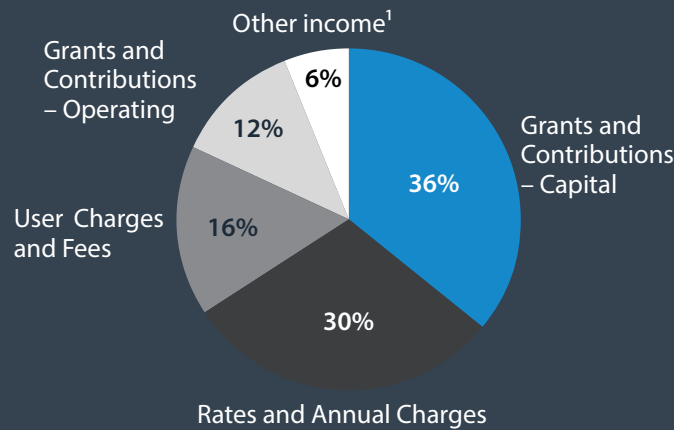
The following information provides a brief summary of Council's 2023/24 financial statements in a format that is readily understood by the community, customers, employees and other stakeholders.

## INCOME

This year, Council's primary source of income was from Grants and contributions provided for capital purposes of \$58 million or 36.4% of total income (2022/23: \$35.6 million or 2.9%). The secondary source of income was from Rates and Annual Charges of \$47.5 million or 29.8% in 2023/24 (2022/23: \$45.1 million or 32.7%). Council generates a significant portion of revenue from fees and charges associated with the provision of services and facilities such as swimming pools; contract works; planning and building

regulation; water consumption; and waste management. This amounted to \$25.2 million or 15.8% in 2023/24 (2022/23: \$26.7 million or 19.3%). Operating Grants and contributions from Government and Industry continue to be an important funding source for provision of services to, and maintenance and construction of infrastructure for the community, with a total of \$18.8 million or 11.8% in grants and contributions in 2023/24 (2022/23: \$22.4 million or 21.2%).

### TOTAL INCOME 2023/24 \$159.599 M

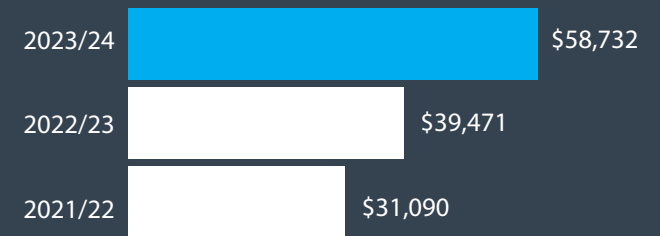


<sup>1</sup> **Other income:** Interest and investment income, other revenues and other income.

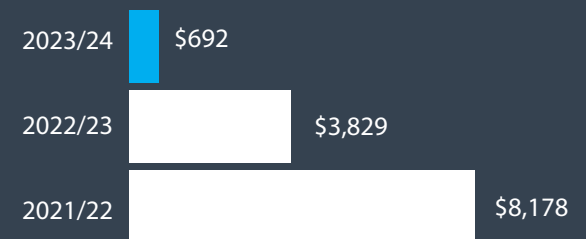
## OPERATING RESULT

Council's operating result this year was \$58.7 million, this result is an indirect measure of Council's efficiency and ability to successfully cover its operating expenditure within operating revenue (the 2022/23 operating result was \$39.5 million).

### OPERATING RESULT (\$000)



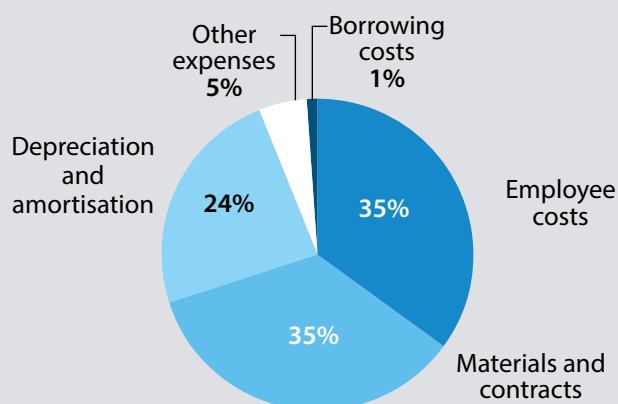
### OPERATING RESULT BEFORE CAPITAL (\$000)



# MANAGING THE MONEY

Council continues to invest as much money as possible into the renewal of existing infrastructure to ensure it is in a satisfactory and serviceable condition. Council also continues to invest in new infrastructure to meet the demands of a growing community. Council delivered \$57.5 million of capital expenditure this year (2022/23: \$42.9 million).

## OPERATING EXPENDITURE BEFORE CAPITAL

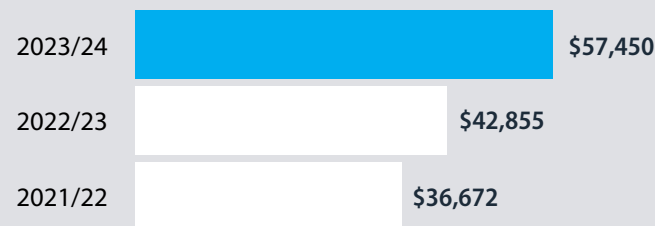


**TOTAL OPERATING EXPENDITURE \$100.8M**

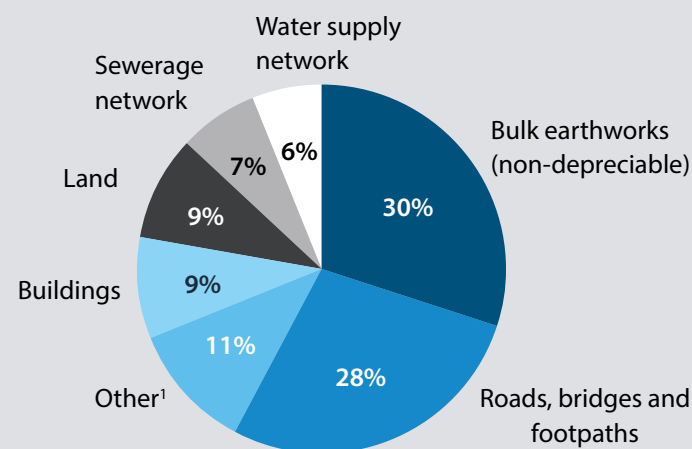
## ASSET MANAGEMENT

Council owns and maintains over half a billion dollars' worth of infrastructure including roads, parks, buildings, swimming pools, sports grounds, stormwater drainage, water and sewer networks, footpaths, buildings, and waste management facilities. These assets, which are used by the community every day, deteriorate over time, and require ongoing maintenance and renewal or replacement to keep them in a satisfactory condition.

## CAPITAL EXPENDITURE (\$000)



## INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT 2023/24



**TOTAL WRITTEN DOWN VALUE \$1.38B**

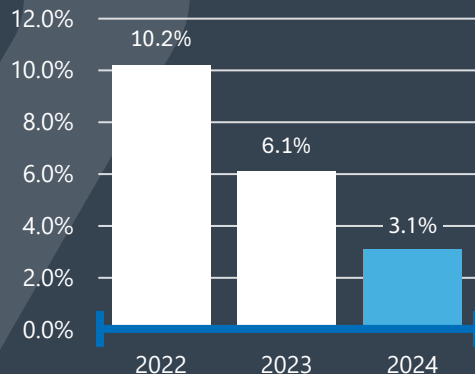
<sup>1</sup> Other: Stormwater drainage, plant and equipment, pools, open space etc

# PERFORMANCE MEASURES

## OPERATING PERFORMANCE RATIO

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

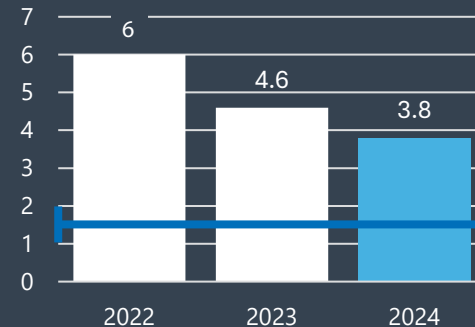
**The benchmark is equal to or greater than 0%**



## UNRESTRICTED CURRENT RATIO

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

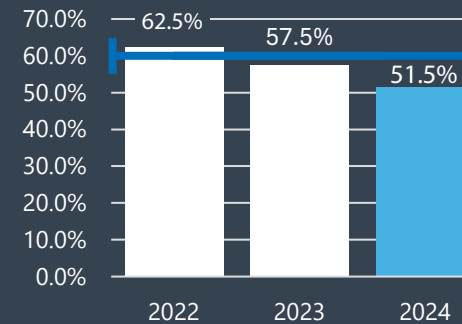
**The benchmark is equal to or greater than 1.5x**



## OWN SOURCE OPERATING REVENUE

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

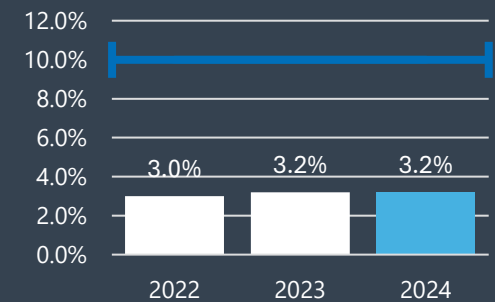
**The benchmark is equal to or greater than 60%**



## RATES, ANNUAL CHARGES, INTEREST AND EXTRA CHARGES OUTSTANDING PERCENTAGE

This ratio is designed to assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

**The benchmark is equal to or less than 10%**

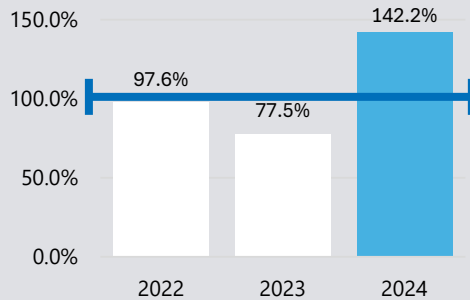


# PERFORMANCE MEASURES

## BUILDINGS AND INFRASTRUCTURE ASSET RENEWAL RATIO

This ratio assesses the rate at which assets are being renewed against the rate at which they are depreciating.

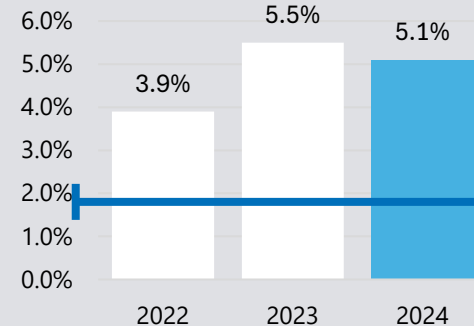
**The benchmark for this ratio is 100% or greater**



## INFRASTRUCTURE BACKLOG RATIO

This ratio shows what proportion the backlog is against the total value of Council's infrastructure.

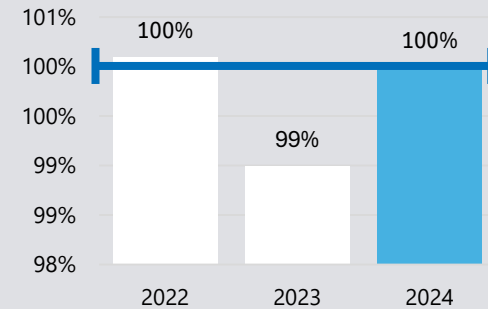
**A benchmark of <2% was indicated as part of the Fit for the Future self-assessment tool**



## ASSET MAINTENANCE RATIO

This ratio compares actual versus required annual asset maintenance. A ratio above 1.0 indicates that Council is investing enough funds within the year to stop the infrastructure backlog from growing.

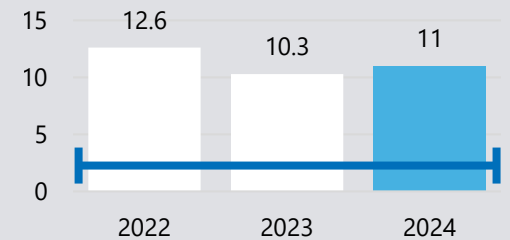
**The benchmark for this ratio is 100% or greater**



## DEBT SERVICE COVER RATIO

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

**The benchmark for this ratio is greater than 2.0x**



# STATUTORY INFORMATION

## Local Government Act 1993 and Local Government (General) Regulation 2021

References to 'section' refer to the Local Government Act 1993, while references to 'clause' refer to the Local Government (General) Regulation 2021.

Council's general reporting requirements are set out in Section 428 of the Local Government Act 1993 and the Local Government (General) Regulation 2021 (Part 9, Division 7). To access copies of the Acts and Regulations visit [legislation.nsw.gov.au](http://legislation.nsw.gov.au)

## AUDITED FINANCIAL REPORTS

### Local Government Act 1993 – Local Government (General) Regulation 2021 Section 428 A

A summary of Council's financial performance for the year can be found in the 'Managing the Money' (page 82) and 'Performance Measures' (page 84) sections of this report. A full copy of the Financial Reports are contained in this document. Hard copies of financial statements are available from Council upon request.

## RATES AND CHARGES WRITTEN OFF

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 Clause 132

During the year Council abandoned \$744,120 in rates and charges (including postponed rates).

Pensioner rebate	Postponed rates	Other rates and charges
\$701,056	\$8,813	\$44,267

## INTERSTATE AND OVERSEAS VISITS

### Local Government Act 1993 - Section 428(4)(b), Local Government (General) Regulation 2021 - Clause 217(1)(a)

Council is required to disclose details of any overseas visits undertaken by any Council officers including Councillors and staff. No overseas visits were undertaken by any Council officers including Councillors and staff in 2023/24. The total cost of interstate visits was \$7,729.

## COUNCILLOR TRAINING AND PROFESSIONAL DEVELOPMENT

### Local Government Act 1993 - Section 428(4)(b), Local Government (General) Regulation 2021 - Clause 186

The table below shows Councillor training and professional development for 2023/24.

Councillor	Training Course/Module Completed/Conference	Cost
Cr Peter Shelley	Australian Institute of Company Directors Course	\$9349
Cr Katie Dicker	Australian Institute of Company Directors Course	\$9349
Cr Robbie Palmer	Australian Institute of Company Directors Course	\$9349
Cr Katie Dicker	NSW Australian Local Government Womens Association Conference	\$1109

## COUNCILLOR EXPENSES AND PROVISION OF FACILITIES

### Local Government Act 1993 – Section 428, Local Government (General) Regulation 2021 – Clause 217(1)(a1)

The Local Government Remuneration Tribunal is constituted under Sections 239 and 241 of the Local Government Act 1993 and is responsible for categorising Councils, County Councils and Mayoral Offices to determine the amounts of fees to be paid to Councillors, members of County Councils and Mayors in each category.

The Mayor and Councillors receive an annual fee established by Council and set within the approved range by the Local Government Remuneration Tribunal. The Mayor's Fee for 2023/24 was \$47,420 plus a Councillor Fee of \$21,730. Please note that during the 2023/24 financial year there were times where the Deputy Mayor acted as the Mayor whilst the Mayor was on leave and was accordingly due the Mayoral fee.

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## COUNCILLOR EXPENDITURE 2023/24

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a1)(i-viii)

(A\$)	General Operations	Cr Cavalier	Cr Dicker	Cr Karavas	Cr Kennedy	Cr Paine	Cr Palmer	Cr Shelley	Cr Stoddart	Cr Thompson	TOTAL
Councillor Fees	-	21,730	21,730	21,730	21,730	21,730	21,730	21,730	21,730	21,730	195,570
Mayoral Fees	-	-	-	-	42,092	5,328	-	-	-	-	47,420
Superannuation	-	2,399	2,399	2,200	7,049	2,985	2,399	2,399	2,399	2,399	26,631
Council Meeting Expenses <sup>1</sup>	9,651	-	1,628	-	1,120	-	-	2,255	-	3,448	18,102
Seminar Expenses <sup>2</sup>	-	-	1,109	-	306	-	-	-	-	-	1,415
Office Equipment	-	-	-	-	30	-	-	1,653	-	-	1,683
Telephone Hardware	-	-	-	-	1,228	-	-	1,462	-	-	2,690
Telephone Calls	-	602	397	641	1,197	602	397	1,252	397	397	5,883
Provision of Vehicle	-	-	-	-	16,127	-	-	-	-	-	16,127
Training Fees	-	-	9,758	-	-	-	10,715	11,067	-	-	31,540
Memberships/ Subscriptions	68,995	-	-	-	-	-	-	-	-	-	68,995
<b>TOTAL</b>	<b>78,646</b>	<b>24,731</b>	<b>37,021</b>	<b>24,571</b>	<b>90,880</b>	<b>30,645</b>	<b>35,241</b>	<b>41,817</b>	<b>24,527</b>	<b>27,975</b>	<b>416,054</b>

<sup>1</sup> Council meeting expenses (accommodation, travel and meals)

<sup>2</sup> Conferences, seminars and representational/ lobbying expenses (accommodation, travel and meals)

No expenses were incurred for the provision of care for a child, or an immediate family member of a Councillor to allow the Councillor to undertake his or her civic functions.

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## CONTRACTS AWARDED

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a2)

In accordance with the Local Government Act 1993 and Council's Procurement Policy, subject to the exclusions below, Council calls for tenders for the supply of goods and services where the estimated spend under that contract exceeds \$250,000. The requirement to tender excludes contracts with entities exempted by the NSW Government (mostly government entities), the purchase or sale of land; purchases at public auction;

employment contracts; purchase of goods and services under State Government or Commonwealth procurement contracts; emergency contracts; or where because of extenuating circumstances, Council decides by resolution that a satisfactory result would not be achieved by inviting tenders. Given that actual spend may exceed estimated spend, contracts over \$150,000 are also listed.

The following contracts were awarded during 2023/24:

Contractor	Goods/Services Provided	Amount payable under the contract (inc GST)
Autonomous Energy Pty Ltd	Mudgee Solar Farm - DC installation	\$6,905,303
Civica Pty Ltd	Civica Spydus Software	\$167,970
Constructive Energy Pty Ltd	Mudgee Solar Farm - Stage 3 consultant services	\$427,680
Custom Commercial Services Pty Ltd	Debt Management and Recovery Services	\$981,750
D & C Powerline Constructions Pty Ltd	Saleyards Lane Development	\$185,339
D & C Powerline Constructions Pty Ltd	Mudgee Solar Farm - High Voltage line construction	\$332,264
Dependable Trade Solutions Pty Ltd	Gulgong Water Mains upgrade	\$310,090
Furneys Building & Plumbing Supplies Pty Ltd	Construction of the Putta Bucca Wetlands Boardwalk	\$202,500
Hoek Modular Homes Pty Ltd	Cabins for Mudgee Valley Caravan Park (7 x 1 bedroom cabins)	\$1,441,055
Hoek Modular Homes Pty Ltd	Cabins for Mudgee Valley Caravan Park (5 cabins)	\$1,415,670
Mark Peters Pty Ltd	Mudgee Water Mains upgrade	\$478,940
Max Walker's Earthmoving Pty Limited	Bombira Drainage Channel	\$930,160
Panthers Concrete Tanks Pty. Limited	Concrete tanks for Training Camp Facility	\$161,480
Single Cell Mobile Consulting Pty Ltd	Portt Procurement System	\$175,547
Stabilco Pty Ltd	Road Patching	\$4,007,322
Sunset Group Australia Pty Ltd	Mudgee Solar Farm - Civil engineering & landscaping	\$518,499
Waramungu Pty Limited	CCTV security & access control system for Training Camp Facility	\$261,540

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## LEGAL EXPENSES

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a3)

Council expended \$71,486 on legal costs during 2023/24 related to the cost of obtaining legal advice or opinion in relation to various matters, and also includes the amounts incurred by Council in relation to legal proceedings as listed below.

In addition, Council expended \$220,930 during the period in recovering outstanding rates and charges. These costs are debited as a charge against individual rate assessments. Council recovered \$211,051 of such costs during the period.

## STATEMENT OF PROPOSED CHARGES FOR THE CARRYING OUT OF WORK ON PRIVATE LAND

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a4)

By agreement with owners or occupiers of private land, Council carried out works

such as paving and roadmaking, traffic control for private events and water, sewerage and drainage connections.

Council undertook private works in 2023/24 to the value of \$220,406 resulting in a total profit of \$71,996. This represents a profit margin of 33%. No subsidies were proposed, and all work was intended to be carried out on a for profit basis in accordance with Council's Private Works Policy.

## CONTRIBUTIONS AND DONATIONS

### Local Government Act 1993 - Section 356, Local Government (General) Regulation 2021 - Clause 217(1)(a5)

The total amount contributed or otherwise granted by Council under Section 356 of the Local Government Act, 1993 was \$768,000.

Significant contributions are listed below.

Recipient	Amount
Housing Plus	\$420,000
Pelican Airlines	\$84,063
Arts Out West	\$18,000

## DELEGATES TO EXTERNAL COMMITTEES AND OTHER BODIES

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a6)

During 2023/24 Council resolved the delegates to external committees and other bodies.

These committees provide advice and feedback to Council on key issues that impact on the residents of the Mid-Western Regional Council LGA.

These are:

- Bowdens Silver Community Consultative Committee - Cr Palmer, Cr Cavalier
- Inglenook and Charbon Community Consultative Committee - Cr Shelley
- Crudine Ridge Wind Farm Community Consultative Committee - Cr Cavalier, Cr Kennedy
- Moolarben Coal Community Consultative Committee - Cr Kennedy, Cr Dicker
- Ulan Coal Mine Community Consultative Committee - Cr Kennedy, Cr Palmer

- Burrendong Wind Farm Community Consultative Committee - Cr Paine
- Barneys Reef Wind Farm Community Consultative Committee - Cr Cavalier
- Cudgong Bushfire Management Committee - Cr Cavalier, Cr Thompson
- Western Joing Regional Planning Panel - Cr Shelley, Cr Dicker
- Mid-Western Local Traffic Committee - Cr Karavas
- Mudgee Region Tourism - Cr Kennedy
- Murray Darling Association - Cr Stoddart, Cr Cavalier
- Arts Out West - Cr Paine
- Public Libraries NSW - Cr Paine

## MODERN SLAVERY

### Local Government Act 1993 Section 428(4)c & d

Council has taken steps to reinforce to Council staff and to suppliers that Council does not purchase goods or services where the production process includes the use of slave labour. Our commitment is included in Council's Sustainable Procurement & Contract Management

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Policy, and all tendering activities include clauses that communicate the need to meet Modern Slavery requirements. At this time, we have not identified any existing contracts as being of high risk and requiring retrospective assessment. Templates for assessing new contracts have been updated to include improved risk assessment in regard to modern slavery.

Council will be expanding on the steps already taken with a focus on ensuring staff understand the system including how to respond when risks are identified. Council has not received any correspondence from other levels of Government, including the Anti-Slavery Commissioner, concerning any suppliers or procedures that Council uses that raises concerns of possible modern slavery risks.

## ADVISORY COMMITTEES

### Local Government (General) Regulation 2021 - Clause 217(1)(a6)

These committees are established by Council to exercise specific functions.

They comprise of local community members and Council representatives. These committees also provide advice and feedback to Council on key issues.

For 2023/24 there were 12 Advisory Committees operating within the region. Further information on these committees, including minutes and terms of reference, can be found on Council's website.

### Audit Risk and Improvement Committee (ARIC)

*Councillor Representative: Cr Dicker*

This committee was created under section 428A of the Local Government Amendment (Governance and Planning) Act 2016, to review a variety of Council's operations, such as risk management, fraud control and governance etc. It will also provide information to Council to assist with improvement of these functions.

### Botobolar Community Committee

*Councillor Representative: Cr Kennedy*

This committee assists Council in community engagement and events, and maintenance of the grounds for the rural fire shed.

### Seniors Week Planning Committee

*Councillor Representative: Cr Thompson, Cr Dicker*

The Seniors Week Planning Committee assists Council with the planning of events for Seniors Week.

### Gulgong Memorial Hall Committee

*Councillor Representative: Cr Thompson*

The Gulgong Memorial Hall Committee assists Council with the management and promotion of the Gulgong Memorial Hall.

### Gulgong Sports Council Sub Committee

*Councillor Representative: Cr Thompson*

The Gulgong Sports Council Sub Committee assists Council to manage active recreational facilities in Gulgong.

### Mid-Western Regional Council Access Committee

*Councillor Representative: Cr Paine*

This committee provides advice to Council on matters relating to accessibility in the Mudgee, Gulgong, Rylstone and Kandos areas.

### Rail Committee

*Councillor Representative: Cr Shelley*

The Rail Committee provides advice and recommendations to Council on strategic and long term issues related to passenger rail services and keeps Council informed on relevant matters related to rail services in the region.

### Mid-Western Regional Youth Council

*Councillor Representative: Cr Karavas, Cr Paine*

The Mid-Western Regional Youth Council provides consultation with and advocacy for youth.

### Mudgee Showground Management Committee

*Councillor Representative: Cr Karavas, Cr Kennedy*

The Mudgee Showground Management Committee assists Council to manage the showground facility.

### Mudgee Sports Council Sub Committee

*Councillor Representative: Cr Stoddart*

The Mudgee Sports Council Sub Committee assists Council to manage active

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recreational facilities in Mudgee.

## Red Hill Reserve Working Party

*Councillor Representative: Cr Thompson, Cr Cavalier*

The Red Hill Reserve Working Party provides advice to Council on the development of a precinct master plan, and management of the site.

## Rylstone and Kandos Sports Council Sub Committee

*Councillor Representative: Cr Shelley*

The Rylstone and Kandos Sports Council Sub Committee assists Council to manage active recreational facilities in Rylstone and Kandos.

## STATEMENT OF CONTROLLING INTEREST

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a7)

Council does not hold a controlling interest in any company, partnership, trust, joint venture or syndicate.

## Statement of Participation – corporations, Partnerships, Co-operatives, Joint Ventures, Syndicates or Other Bodies

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a8)

Council was a party to the following partnerships, Co-operatives, Joint Ventures and other bodies throughout 2023/24:

- State Cover
- Orana Regional Organisation of Councils
- Orana Joint Organisation
- Mudgee Region Tourism
- Orana Water Utilities Alliance (OWUA)
- Civic Risk Mutual Ltd

## EQUAL EMPLOYMENT OPPORTUNITY

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217(1)(a9)

Council aims to ensure that when

employment decisions are made, they are based on merit, not on irrelevant attributes or characteristics that an individual may possess. Council also aims to create a work environment which promotes good working relationships.

In order to achieve our objective, Mid-Western Regional Council will:

- Develop and implement an Equal Employment Opportunity (EEO) Management Plan
- Incorporate Council's core values of respect, integrity and recognition and the principles of diversity, equality and merit into all relevant policies and procedures
- Base all selection decisions on merit and the individual's ability to meet the requirements of the position
- Provide training and development that is consistent with the principles of equity and that supports Council's EEO objectives
- Provide a workplace free from bullying, harassment and discrimination
- Promote EEO and workplace diversity throughout Council to ensure that every employee is aware of and understands Council's policies on EEO

related matters

- Provide those who work at Council with the Anti-Discrimination and Equal Employment Opportunity Policy, which provides guidance on what is acceptable behaviour and establishes what may constitute discrimination, vilification, harassment and bullying at work
- Provide effective mechanisms to resolve complaints

Under EEO laws, discrimination, vilification, harassment, sexual harassment, bullying and victimisation are unlawful and strictly prohibited.

MWRC's EEO Management Plan sets out the desired actions, performance indicators and responsibilities. The preparation of the EEO Management Plan is coordinated by the Human Resources Department in consultation with the Executive and the Consultative Committee. Responsibilities include:

### Council Employees

- Treat all employees in accordance with our core values of Respect and Integrity and Recognition of each person's contributions
- Participate in EEO training programs

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- and the provision of information on EEO in staff surveys
- Understand their rights and responsibilities in the workplace
- To comply with the Anti-Discrimination laws and Equal Employment Opportunity Policy
- To recognise and respect the cultural and social diversity of work colleagues and the community
- To recognise the contribution that carers make to the community

## Managers/Supervisors

- Manage and monitor each Department to ensure that all employees are treated with respect and work areas are free of harassment, bullying and discriminatory behaviour
- Resolve grievances and complaints professionally and to follow the Complaint Handling procedure in the Anti-Discrimination and Equal Employment Opportunity Policy
- Promote and demonstrate the behaviours identified in the Workplace Environment Statement and promote the objectives of the EEO Management Plan

- Implement the strategies and action plans included in the EEO Management Plan
- Ensure all new staff attends a Council Induction and participate in the Orientation Program
- Ensure recruitment and selection procedures are in accordance with Council procedures and are free of discrimination
- To consider the needs of carers when implementing and developing workplace policies

## The Achievements for 2023–2024

- Council ran 6 new starter inductions and 87 staff attended the inductions.
- We employed 103 staff, all staff completed EEO training when they were onboarded.
- 46 staff completed Recruitment and Selection Training, which included EEO training.



Council Library Staff

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## Senior Staff

### Local Government Act 1993 - Section 428, Local Government (General) Regulation 2021 - Clause 217 (1)(b-c)(i-v)

Council's organisation structure included five Senior Staff positions for 2023/24. Those positions were:

- General Manager
- Director Community
- Director Development
- Director Operations
- Director Corporate Services

The remuneration package for the General Manager totalled \$428, 853 and included:

Salary component	\$363,732
Bonuses	NIL
Superannuation component	\$38,471
Non-cash benefits	\$13,475
Fringe Benefits Tax on non-cash benefits	\$13,475

The combined remuneration packages for all Directors for 2023/24 totalled \$1,168,438 and included:

Salary component	\$963,909
Bonuses	NIL
Superannuation component	\$97,149
Non-cash benefits	\$54,624
Fringe Benefits Tax on non-cash benefits	\$52,756

## Labour Statistics

### Local Government Regulation 2021 - cl 217 (1)(d)(i),(ii),(iii),(iv)

Statement of total number of persons who performed paid work on **Wednesday, 14 February 2024**, including, in separate statements, total number of:

Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	440
Persons employed by the council as senior staff members	4
Persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	2
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	2

## Stormwater Management

### Local Government (General) Regulation 2021 - Clause 217(1)(e)

Council has not levied an annual charge for stormwater management services during the year.

## Coastal Protection Services

### Local Government (General) Regulation 2021 - Clause 217(1)(e1)

Council has not levied an annual charge for coastal protection services during the year.

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## CAPITAL WORKS PROJECTS

### OLG Capital Expenditure Guidelines

Council has completed a capital expenditure review in accordance with the NSW OLG Capital Expenditure Guidelines for the below projects.

Project Name	2023/24 Budget	2023/24 Actuals	Project Status at 30 June 2024
Solar Farm Initiative	\$5,220,168	\$5,542,722	Commencing in 2020, this project involves the construction and ownership of the 5MW solar array to supply all of Council's energy demands with any excess to be used to support local businesses with affordable energy. The total project cost is \$8.93 million funded through \$4.5 million in grants and \$4.43 million in council funds. It is anticipated that the project will be completed in 2025. The construction of the solar panels has been completed in September 2024 and the network augmentation is expected to commence in 2025.
Mudgee Team Training Village	\$4,725,487	\$4,801,877	<p>The Mudgee Team Training Village project is a major project being delivered to provide an accommodation facility to compliment the Glen Willow Regional Sporting Complex. The training camp is being designed to cater for elite sporting teams as well as schools and junior sports teams and other groups that can make use of the area and the sporting facilities at Glen Willow. In total, the approved budget for the project totals \$15,420,797. The building construction phase has commenced with works on stormwater installation almost complete, the sewer main complete, and building construction underway. Building construction will continue with the aim of reaching lock up stage within the next 4 months. A total of \$8.8 million has been received from the following grant funding:</p> <ul style="list-style-type: none"> <li>▪ Office of Sport (NSW Government) - \$5,000,000</li> <li>▪ Resources for Regions (NSW Government) - \$1,046,288</li> <li>▪ Local Roads and Community Infrastructure Program (Australian Government) - \$2,761,864.</li> </ul>
Mudgee Valley Park Expansion Stage 2	\$1,800,777	\$2,333,944	The Mudgee Valley Park Expansion Stage 2 Project is a major project that has allocated \$6.8M across the 2023/24 and 2024/25 budgets for the installation of 15 new cabins. The first 7 cabins, which are furnished single bedrooms, have been installed. The two bedroom cabins are in the process of being installed. Infrastructure is continuing to progress with some site drainage and kerb work completed. This project is due for completion in February 2025.

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## REPORTING REQUIREMENTS UNDER THE DISABILITY INCLUSION PLAN

### Disability Inclusion Act 2014 - Section 13(1)

#### Supporting an inclusive workforce

##### *ACTION > FACILITATE OPPORTUNITIES FOR PEOPLE WITH DISABILITY TO WORK OR VOLUNTEER WITH COUNCIL*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Increased diversity of Council workforce	People with disability	Workforce strategy	<p>Council is a registered NDIS provider and employees people with a disability in a supported environment, providing training to assist in gaining new skills and experience to increase opportunities in employment. Employees are trained in different areas, including recycling practices and retail. Volunteer opportunities are also available and open to people with disability.</p> <p>Council continued to recruit and train people with a disability across various departments. Council actively engaged with providers to offer work experience across most areas of Council, in a format to suit individual needs. For example: a few hours a day through to blocks of one week, for a shorter or longer duration as requested.</p>

##### *ACTION > ENGAGE WITH LOCAL DISABILITY SERVICE PROVIDERS TO IDENTIFY STRATEGIES TO ENHANCE EMPLOYMENT OPPORTUNITIES FOR PEOPLE LIVING WITH DISABILITY*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Increase knowledge sharing between Council and local disability service providers	People with disability	Annual report	Council works with local disability service providers to continue to provide supported employment opportunities and awareness of Council services.

##### *ACTION > CONSIDER DIVERSITY WITHIN A WORKFORCE STRATEGY FRAMEWORK*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Council continues to be an inclusive employer, including recruiting, retaining and supporting people with disability	Community	Annual report, Equal Employment Opportunity	<p>Council continues to be an inclusive employer of choice by supporting our current workforce that have a disability and allowing employment opportunities for employment for potential candidates with disabilities.</p> <p>Council's recruitment process is considerate of and complies with our Equal Employment Opportunity (EEO) principles outlined in our EEO &amp; Diversity Plan. Council has success in retaining our employees with disabilities due to our flexible nature and adaptability to be progressive and supportive in the workplace.</p>



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## Providing effective and efficient governance and leadership

### *ACTION > REVIEW AND AMEND THE ACCESS COMMITTEE'S TERMS OF REFERENCE TO BROADEN ITS FOCUS AND PURPOSE*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Access Committee is provided with Terms of Reference that clearly outlines Access Committee's purpose, roles, responsibilities and processes to Council and the community. This will not be exclusive to issues of physical access.	Council/Access Committees	Updated Terms of Reference	Council meets twice a year with it's Access Committee members to discuss strategic issues affecting access for all residents and visitors. Its terms of reference were reviewed and endorsed by the Committee at its meeting in May 2024.

### *ACTION > SUPPORT BETTER COLLABORATION BETWEEN ADVISORY COMMITTEES*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Improved collaboration between Advisory Committees for youth, recreation and inclusion so that all Council Advisory Committees have considered disability inclusion.	Council, Advisory Committees, Access Committees	DIAP 2020	Disability inclusion is discussed where appropriate and relevant amongst Council staff responsible for its various consultative committees.

## Supporting the community to promote and celebrate diversity and inclusion

### *ACTION > AS APPROPRIATE, INCORPORATE DISABILITY AWARENESS AND INCLUSION ACROSS KEY COUNCIL ACTIVITIES AND EVENTS*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Encourage outreach, awareness and education about disability. Encourage people with disability to interact, showcase their talents and ability alongside people without disability.	Advisory committees, people with disability, disability service providers	Annual report	Council promotes inclusion by inviting disability groups to participate in activities, such as the Rylstone Family Fun Day, the annual Waste to Art competition and Exhibition and regular accessible screenings of movies at Mudgee Town Hall Cinema. Council hosts Interagency meetings involving disability organisations and facilitates distribution of information to the broader community where relevant.

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## *ACTION > EMBED ACCESSIBILITY AND INCLUSION REQUIREMENTS ACROSS COUNCIL*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Cross collaboration and education of Council staff. Increased understanding of accessibility and inclusion in all Council areas.	All of Council community	Annual report	All Council new starters receive training that refers to relevant Council policies and procedures including the Disability Inclusion Action Plan, Children and Vulnerable People Policy, Anti-Discrimination and EEO Policy. Council seeks opportunities to share information that increases accessibility and inclusion across Council.

## *ACTION > DEVELOP AND IMPLEMENT A MARKETING CAMPAIGN TO ENCOURAGE UNDERSTANDING OF PEOPLE LIVING WITH DISABILITY*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Encourage outreach, awareness and education about disability.	Council corporate team, Council community services team	Annual report	An overall marketing campaign has not been developed in 23/24, however there have been activities already promoted to the broader community that will run in the 24/25 financial year, including art classes and disability sports days.

## *ACTION > PROVIDE DISABILITY AWARENESS TRAINING FOR FRONTLINE COUNCIL STAFF TO PROMOTE ACCESSIBLE COUNCIL SERVICES*

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Increased understanding of disability.	Council frontline staff	Annual report	<p>Council continues to build capacity internally by increasing knowledge and understanding of disability inclusion throughout the organisation. This is done through means of training such as our Employee Induction Training, and new training initiatives, (such as our Coordinator Capability Training) which aims at educating and developing capacity of our leadership positions.</p> <p>Council seeks opportunities to further educate and raise awareness amongst staff as opportunities become available.</p>

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## Council actively promotes meaningful communication and engagement with the community

### ACTION > CONTINUE TO PROVIDE COUNCIL INFORMATION IN MULTIPLE FORMATS

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Improved access to Council information	Community	Annual report	<p>One of Council's primary communications tool, the Community News monthly newsletter, is distributed in six formats including: printed document, audio recording (for visually impaired residents), video (with audio), email newsletter, and digital e-book (which can be increased in font size). The edition is also promoted on social media platforms.</p> <p>Media releases are distributed to all local media for broadcast, print and digital distribution and published on Council's website. The website has ALT Text, a screen reading tool to describe images to visually impaired residents.</p>

### ACTION > INVESTIGATE THE OPPORTUNITY TO PROVIDE A 'ONE-STOP-SHOP' ON COUNCIL'S WEBSITE THAT PROVIDES PEOPLE WITH DISABILITY ACCESS TO ESSENTIAL INFORMATION E.G. ACCESSIBLE AND APPROPRIATE SERVICES AND FACILITIES

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Improved processes for engaging with people with a disability.	Council, people with disability	Annual report	There is a range of content on Council's website with respect to support services for people with a disability. All Council's available Community Services including Meals on Wheels, Community Transport and Community Development, are kept together in an easily accessible parent page under the Community tab. Each page has contact details including phone, email and location (all mobile responsive and linked).

## Supporting improved physical access in the community

### ACTION > CONTINUE TO IMPLEMENT THE PEDESTRIAN ACCESS MOBILITY PLAN (PAMP)

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Increase pathway infrastructure to improve physical access of public space.	Community, Council	Pathways inspected every four years and PAMP is updated every two years.	<p>A new shared pathway was installed at Ulan Road/Lawson Creek pathway from Parkland driveway (west side) to Lawson Creek underpass and then linking with existing pathway (east side), 511lm @2.5m width.</p> <p>Pathway Replacement Works:</p> <ul style="list-style-type: none"> <li>■ Oporto Road, Mudgee - Southside Shopping Centre to South Mudgee Surgery = 46lm @3.5m width</li> <li>■ Horatio Street, Mudgee – Perry Street to Douro Street (south) = 46lm @1.5m width</li> <li>■ Denison Street, Mudgee – Douro Street to end seg (heading to Court St) = 98lm @1.5m width</li> <li>■ Jaques Street, Kandos – Dangar St to Fleming St = 101lm @1.5m width</li> <li>■ Louee Street, Rylstone – Seg 50 (church yard to Yum Cha) – 21lm @ 1.5m width</li> <li>■ Louee Street, Rylstone – Seg 50 (Globe Hotel) – 27lm @1.5m width</li> </ul>

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## ACTION > AUDITING PHYSICAL ACCESSIBILITY OF COUNCIL OWNED BUILDINGS TO CONSIDER LEADING PRACTICE PRIORITISATION OF UPGRADES

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Physical accessibility of Council owned facilities is reviewed with priority upgrades identified.	Council	DIAP 2022–26	All new community buildings are to be constructed accessible where required. Outcomes for the 2023/2024 financial year included the Country Universities Centre, Cudgegong Waters office/cafe, Rylstone Caravan Park amenities, as well as the ability to access Victoria Park change rooms.

## ACTION > INCLUSION OBJECTIVES TO BE REFERRED TO AND CONSIDERED WHEN ALLOCATING COMMUNITY GRANTS

Expected outcome	Key stakeholders	Reporting	2023/24 Progress report
Increase consideration of disability and inclusion in awarding Council grants	Community, Council	Annual report	Council's Community Grants Policy notes that applications are assessed against a number of criteria including 'highlighted alignment with objectives within Council's disability inclusion action plan'.

## CARERS RECOGNITION

### Carers Recognition Act 2014 s8(2)

Mid-Western Regional Council recognises the principles of the NSW Carers Charter and ensures all clients and carers engaged with Community Transport and Meals on Wheels services are provided information to make them aware of their rights and responsibilities.

Mid-Western Regional Council acknowledges the role carers play in the health and wellbeing of the people they care for and aims to foster a collaborative and consultative approach to assessment, planning, delivery and review of services.

Community Development Officers distribute information to the community and other service agencies on the Carer Gateway and how to access support and services.

Youth Services Officers distribute information on support for young carers.

The Disability Inclusion Action Plan recognises the role of the carer.

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## REPORTING REQUIREMENTS – INSPECTION OF PRIVATE SWIMMING POOLS

Swimming Pools Act 1992 (SP Act), s224F(2) Swimming Pools Regulation 2018 (SP Reg) cl23



## COMPANION ANIMALS

Local Government (General) Regulation 2021 - Clause 217(1)(f), Companion Animals Act 1988 (CA Act), Companion Animals Regulation 2018, and Companion Animals Guidelines (CA Guidelines)

Council undertakes companion animal management functions and activities in accordance with the Companion Animals Act 1998 and the associated Regulations.

### Lodgement of data relating to dog attacks with OLG

Data relating to dog attacks is required to be lodged by Council with the Office of Local Government.

During the 2023/24 period, there were 9 separate dog attack incidents reported

within the region, the victims of these attacks included humans, livestock and non-registerable pet animals.

Actions taken following dog attacks can include infringement notices, animal seizure, police action, and euthanasia of the attacking dog.

### Animal management/activities expenditure

During 2023/24, Council spent \$174,617 on companion animal management activities.

Council employs three full-time and one casual Ranger to enforce the provisions of the Companion Animal Legislation.

As part of running an animal pound facility, Council utilises additional staff resources to ensure 7 day a week animal care and coverage.

The Office of Local Government provided \$39,363 of revenue to Council in 2023/24 for Animal Management Services. A further \$59,153 was received from stock impounding fees, animal release fees, fines,

animal sales and other related revenue, helping to partially offset the total cost of companion animal management to the community.

### Companion Animal and Desexing Community Education Programs

Council encourages residents to have their dogs and cats microchipped. Microchipping is expedient, affordable and pain-free. It is the most effective method of identifying and returning a pet home, so it should be a priority for every pet owner. Council has a

# STATUTORY INFORMATION

microchipping service and charges \$38 for the service in 2023/24.

## Strategies to comply with S64(5) - euthanasia alternatives for unclaimed animals

Council works with multiple organisations regarding foster care of impounded animals, including the Hunter Animal Rescue. Council's website links to the Friends of Mudgee Pound Facebook page with advertising of impounded animals

who are lost or looking for a new home.

Across 2023/24, Council compiled Pound Data Collection Returns for the Office of Local Government. 494 animals came into Council's facility. Of those, 120 dogs and 14 cats were able to be released to their owners.

Unfortunately, due to the low identification rate for cats, returning these animals to their owners is significantly more difficult.

Of all the companion animals seized or surrendered during the 2023/24 period, 271 were rehomed through rehoming organisations or sold directly to the public.

A total of 82 animals were required to be euthanased as they were unsuitable to be rehomed.

## Off-Leash Area

Council has four off-leash areas for companion dogs, located at Glen Willow

Regional Sports Complex in Mudgee, Peoples Park in Gulgong, Darton Park in Kandos and the Rylstone Showground.

Mudgee has a new off-leash area which is located within the Glen Willow Regional Sports Complex near the suspension bridge. It consists of 3 areas; small dogs, active dogs (all dogs) and large dogs.

Summary of Pound Data	Cats	Dogs	Total
Seized and transferred to Council's facility	186	308	494
Abandoned/stray	117	174	291
Surrendered by owners	64	131	195
Returned to owners	1	31	32
Released to owners	14	120	134
Euthanised	51	31	82
Sold	82	94	176
Released to organisations for re-homing	36	59	95
Died at Council facility	0	0	0
Stolen or escaped from Council facility	0	0	0
Holding pending court action	0	0	0

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## REPORTING REQUIREMENTS UNDER THE GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009

### Government Information (Public Access) Act 2009 – Section 125(1) Government Information (Public Access) Regulation 2018 – Clause 8, Schedule 2

Under Section 7 of the GIPA Act agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. Council's program for the proactive release of information involved providing as much information as possible on Council's website and where proactive making other information available free of charge in accordance with Council's Information Guide.

During the 2023/24 reporting period, Council received a total of 13 formal access applications as detailed in the table below.

**Table A:** Number of applications by type of applicant and outcome\*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with Application	Refuse to Confirm/deny whether information is held	Application withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	1	1	1	1	0	0	0	4	31%
Not for profit organisations or community groups	0	0	0	0	1	0	0	0	1	8%
Members of the public (by legal representative)	0	1	0	0	0	0	0	0	1	8%
Members of the public (other)	1	2	1	0	1	0	0	2	7	54%
<b>Total</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>13</b>	
<i>% of Total</i>	<i>8%</i>	<i>31%</i>	<i>15%</i>	<i>8%</i>	<i>23%</i>	<i>0%</i>	<i>0%</i>	<i>15%</i>		

\* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

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**Table B:** Number of applications by type of applicant and outcome\*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with Application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	0	4	1	1	3	0	0	2	11	85%
Access applications that are partly personal information applications and partly other	1	0	1	0	0	0	0	0	2	15%
<b>Total</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>13</b>	
<i>% of Total</i>	8%	31%	15%	8%	23%	0%	0%	15%		

\* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

**Table C:** Invalid applications

Reason for invalidity	Number of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	8	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	8	100%
Invalid applications that subsequently became valid applications	6	75%

**Table D:** Conclusive resumption of overriding public interest against disclosure – matters listed in Schedule 1 of the Act

	No. times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally – Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
<b>Total</b>	<b>0</b>	



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**Table E:** Other public interest considerations against disclosure – matters listed in table to Section 14 of the Act

	No. of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	5	62.5%
Business interests of agencies and other persons	3	37.5%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
<b>Total</b>	<b>8</b>	

**Table F:** Timeliness

	No. of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	13	100%
Decided after 35 days (by agreement with the applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
<b>Total</b>	<b>13</b>	

**Table G:** Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<i>% of Total</i>	<i>0%</i>	<i>0%</i>		

\* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

**Table H:** Applications for review under Part 5 of the Act (by type of applicant)

	No. of Applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
<b>Total</b>	<b>0</b>	

**Table I:** Applications transferred to other agencies

	No. of Applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant-Initiated Transfers	0	0%
<b>Total</b>	<b>0</b>	

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## PLANNING AGREEMENTS

### Environmental Planning and Assessment Act 1979 - Section 7.5(5)

Company	Effective	Purpose	Amount	Due Date	Paid
Caerleon	Sep-13	Fairydale Lane Contribution	\$500,000	Lump sum payment on connection of Fairydale Lane to the spine road, based on \$500 per lot of registered plans for the subdivision. Thereafter a per lot contribution upon registration	No
		Community Open Space Network	Land for parks, recreation, stormwater and sewer	As stages are released	Yes – for stages released
Charbon Coal	Sep-10	Annual Contribution - Road Maintenance	\$0.05 per tonne per kilometre	Due by 31 July each year for coal hauled in previous year	No
		Annual Contribution - Road Maintenance	\$0.77 per tonne	\$75,000 paid as bond. To be charged with calculated contribution on an annual basis until \$75,000 exhausted. A further \$75,000 shall then be paid to Council, with annual charges payable whilst mining continues	Yes - completed
		Lump Sum - Carwell Creek Bridge Upgrade	\$210,000	\$210,000 due within 30 days of commencement of construction works by Council	Yes - completed
		Annual Contribution - Community Facilities	\$0.01 per Run of Mine tonnes per annum	Due by 31 July each year for coal hauled in previous year	No
		Lump Sum - Community Facilities	\$50,000	\$50,000 payable within one month of receipt of project approval for a community project in Rylstone, Kandos, Charbon and/ or Clandulla	Yes - completed
Moolarben Coal Stage 1	Aug-08	Lump Sum - Open Cut Coal	\$1,000,000	Payable in three equal annual instalments, with the first payment due within 7 days of first loading and dispatch of coal produced from the open cut operation	Yes – completed

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Company	Effective	Purpose	Amount	Due Date	Paid
Moolarben Coal Stage 1	Aug-08	Lump Sum - Underground Coal	\$300,000	Payable in three equal annual instalments, with the first payment due within 7 days of first loading and dispatch of coal produced from the underground operation	Yes – completed
		Lump Sum - Road Maintenance	\$1,000,000	Payable in three equal annual instalments, with the first payment due within 7 days of the commencement of construction	Yes – completed
	Jan-15	Annual Contribution - Road Maintenance	\$1,250,000	\$62,500 per annum for 20 years, with the first instalment due on the anniversary of the first loading and dispatch of coal	15 of 20
		Annual Contribution - Community Infrastructure	\$1,000,000	\$100,000 per annum for 10 years, with the first instalment due on the anniversary of the first loading and dispatch of coal	Yes – completed
Ulan Coal Mines Limited	Mar-11	Lump Sum - Community Infrastructure	\$3,475,000	\$2 million to be paid within 30 days of date of agreement. Balance of \$1.475 million to be paid within a year of the date of the first contribution	Yes – completed
		Annual Contribution - Road Maintenance Cope Road	\$1,050,000	\$50,000 per annum for 21 years, with the first instalment due within 30 days of date of agreement. Subsequent annual payments due on anniversary date of first contribution	14 of 21
Wilpinjong Coal Pty Ltd	Mar-06	Lump Sum - Coal Shipment	\$450,000	Payable prior to the first shipment of coal from the land	Yes – completed
		Annual Contribution - Community Infrastructure	\$800,000	\$40,000 per annum for 20 years, with the first instalment due on the anniversary of the first loading and dispatch of coal	17 of 20
		Annual Contribution - Road Maintenance	\$30,000 per annum	\$30,000 per annum for the life of the mining operation, with the first instalment due on the anniversary of the first loading and dispatch of coal	17 of life
		Annual Contribution - Bus Routes	\$60,000	\$20,000 per annum for three years	Yes – completed

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Company	Effective	Purpose	Amount	Due Date	Paid
Wilpinjong Coal Pty Ltd	Jan-11	Lump Sum - Ulan-Wollar Road	\$50,000	Non cash contribution of \$50,000 of gravel to be used for upgrading of the Ulan-Wollar Road	Yes – completed
		Lump Sum - Ulan-Wollar Road Upgrade	\$600,000	\$600,000 payable by instalments within 14 days of invoices as issued by Council at each stage of the primary road works	Yes – completed
	Annual Contribution - Community Infrastructure	\$600 per annum per permanent employee contractor in excess of 100 for 20 year consent period	31 March each year	12 of 15	
	Oct-16	Annual Contribution - Community Infrastructure	\$600 per annum per permanent employee contractor for extended project life	Per annum starting in 2028 for approximately 7 years (end of project)	No
Crudine Ridge Wind Farm Pty Ltd	Aug-17	Annual Contribution	\$1,250 pa multiplied by the name plate megawatt capacity of the wind turbine generators multiplied by the number of wind turbine generators installed	Payment to commence on the first anniversary of the operation date	3 of life
Moolarben Coal Stage 2	Jan-15	Community Enhancement	\$515 per annum for each full-time equivalent employee in excess of 320 employees	Payable from commencement of construction until mining operations under this approval	8 of life
		Cope Road Maintenance	\$480,000	\$120,000 plus CPI, with the first payment to be made on the commencement of mining	Yes – completed
Phillip & Vicki Orr		Catchment A Drainage	\$5,000 per allotment + CPI	Payable prior to release or linen plan	Yes – completed
Wollar Solar Development		Maintenance of the Local Road Network	\$200,000	Payable prior to commencement of Construction	Yes – completed

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Company	Effective	Purpose	Amount	Due Date	Paid
ACEN Australia Pty Ltd		Construction Contribution to be used towards community projects within Gulgong and 25km of the development	\$100,000	Payment of \$50,000 (inclusive of GST) within 20 Business Days of the Construction Commencement Date; and \$50,000 (inclusive of GST) within 6 months of the Construction Commencement Date.	Yes - completed
		Annual Development Contribution to be used towards community projects within Gulgong and 25km of the development	\$300 per final installed capacity in megawatts of the development.	Annual payment to start at commencement of operations of the Solar farm	Not yet to commence
Moolarben Coal Complex		Community Contribution - Pump Track for the specific purpose of delivery of the Pump Track works and the Sign.	\$350,000	Payment of \$350,000 within 3 months following the commencement date of this deed.	Yes - completed

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## DEVELOPER CONTRIBUTIONS EXPENDITURE

Environmental Planning and Assessment Regulation 2021, Division 4 Clause 218A

### Developer Contributions Plan s7.11 and s7.12

Project ID	Project name	Public amenity or service	Amount of contributions spent	Percentage of project funded by contributions	Amount borrowed <sup>1</sup>	Value of land used for the project	Value of material <sup>2</sup>	Project complete
60300	Urban Roads Kerb and Gutter Capital	Transport facilities	\$100,000	72%	0	0	0	Yes
60417	Road Safety Improvements - Mudgee Schools	Transport facilities	\$49,950	100%	0	0	0	No
65135	Pedestrian Access and Mobility Plan Works	Transport facilities	\$202,749	65%	0	0	0	No
50993	Mudgee Riverside Walking Track	Recreation and open space	\$27,106	100%	0	0	0	No
50905	Kandos Inclusive Adventure Playspace	Community facilities	\$11,000	3%	0	0	0	No
50941	Playground Rubber Softfall Program	Community facilities	\$23,000	38%	0	0	0	No
50030	Library Books	Community facilities	\$12,616	13%	0	0	0	Ongoing
35677	Stormwater Master Planning Mudgee Development	Plan administration	\$1,785	100%	0	0	0	No
15500	Financial Services	Plan administration	\$40,000	4%	0	0	0	Ongoing
50452	Council Recreation Strategy Development	Plan administration	\$39,936	100%	0	0	0	No
<b>Total spent during 2023/2024</b>			<b>\$508,141</b>					

### Water and Sewerage Development Servicing s64

Project ID	Project name	Public amenity or service	Amount of contributions spent	Percentage of project funded by contributions	Amount borrowed <sup>1</sup>	Value of land used for the project	Value of material <sup>2</sup>	Project complete
40406	Water augmentation - Mudgee headworks	Water headworks	\$324,981	37%	0	0	0	No

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## Voluntary Planning Agreements s7.4

Project ID	Project name	Public amenity or service	Amount of contributions spent	Percentage of project funded by contributions	Amount borrowed <sup>1</sup>	Value of land used for the project	Value of material <sup>2</sup>	Project complete
50937	Playground Shading Program	Community infrastructure	\$28,547	70%	0	0	0	No
50908	Electric BBQ - Kandos and Rylstone Playground	Community infrastructure	\$3,187	39%	0	0	0	No
50920	Shade Sail - Mudgee Dog Park	Community infrastructure	\$14,221	100%	0	0	0	Yes
50685	Glen Willow - Pump Track	Community infrastructure	\$13,143	50%	0	0	0	No
61510	Cope Road Maintenance - VPA	Cope Road Maintenance	\$69,422	66%	0	0	0	Yes
50941	Playground Rubber Softfall Program	Community infrastructure	\$37,000	61%	0	0	0	No
50988	Playground Equipment Upgrade - Lawson Park Mudgee	Community infrastructure	\$162,117	100%	0	0	0	No
<b>Total spent during 2023/2024</b>			<b>\$327,637</b>					

<sup>1</sup> Amount expended that has been temporarily borrowed from another purpose or plan

<sup>2</sup> Value of material public benefit other than money or land

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midwestern.nsw.gov.au

MID-WESTERN REGIONAL COUNCIL  
PO Box 156, Mudgee NSW 2850

86 Market Street MUDGEE  
109 Herbert Street GULGONG  
77 Louee Street RYLSTONE

Ph: 1300 765 002 or (02) 6378 2850  
email: [council@midwestern.nsw.gov.au](mailto:council@midwestern.nsw.gov.au)







# APPENDICES

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Appendix A

General Purpose Financial Statements

Appendix B

Special Purpose Financial Statements

Appendix C

Special Schedules

# SEPARATE PUBLICATIONS

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State of Our Region Report

[midwestern.nsw.gov.au/files/assets/public/v/1/council/plans-and-strategies/end-of-term-reports/state-of-our-region-report-2024-final.pdf](https://midwestern.nsw.gov.au/files/assets/public/v/1/council/plans-and-strategies/end-of-term-reports/state-of-our-region-report-2024-final.pdf)



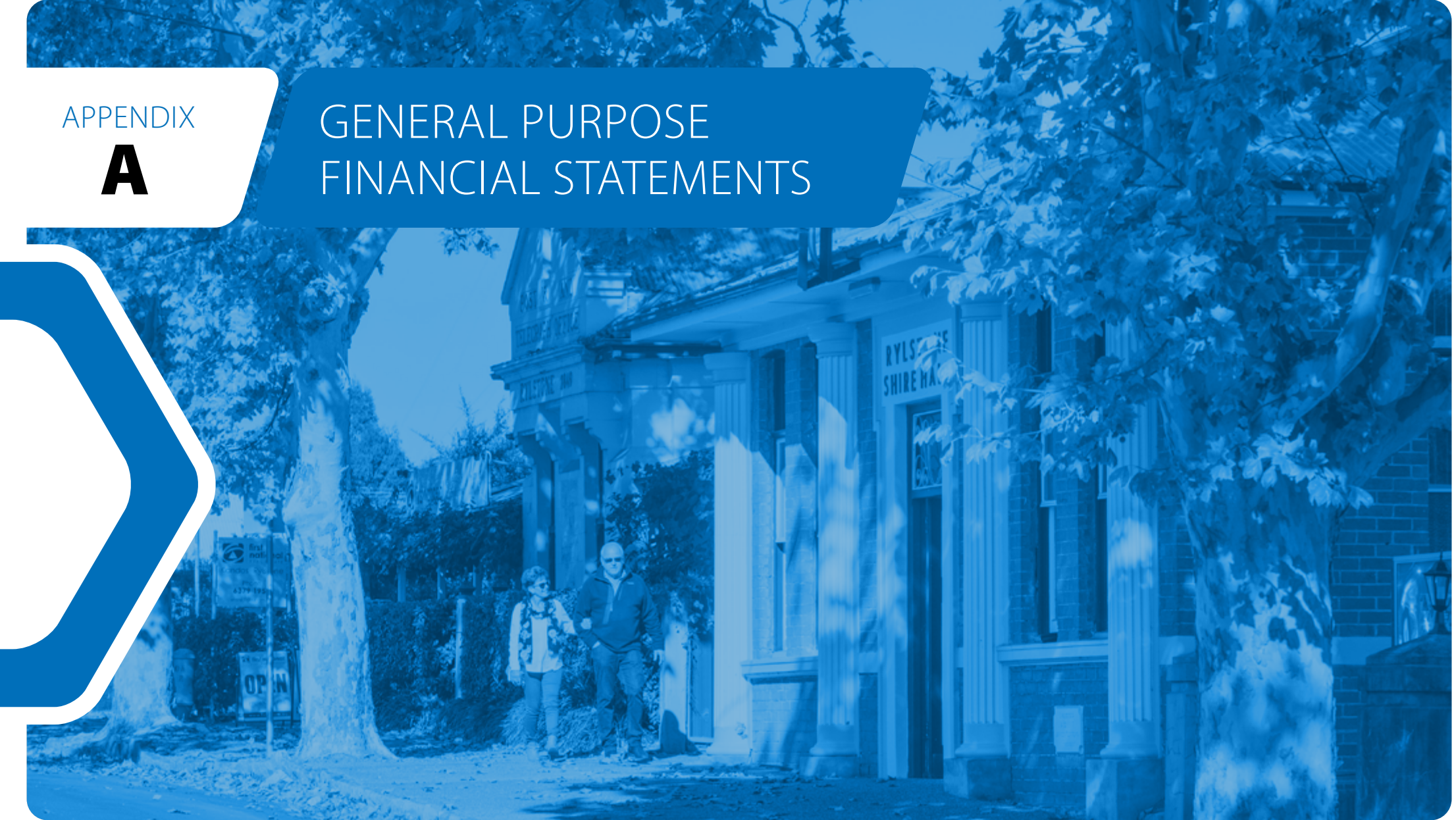
# FINANCIAL STATEMENTS 2023/24

MID-WESTERN REGIONAL COUNCIL

APPENDIX

**A**

## GENERAL PURPOSE FINANCIAL STATEMENTS



# Mid-Western Regional Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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# Mid-Western Regional Council

## General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

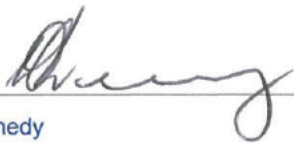
To the best of our knowledge and belief, these statements:

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

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

Signed in accordance with a resolution of Council made on 16 October 2024.

---



Des Kennedy  
Mayor  
16 October 2024



Alex Karavas  
Deputy Mayor  
16 October 2024



Brad Cam  
General Manager  
16 October 2024



Neil Bungate  
Chief Financial Officer  
16 October 2024

## Mid-Western Regional Council

### Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
	<b>Income from continuing operations</b>			
47,298	Rates and annual charges	B2-1	47,494	45,068
23,256	User charges and fees	B2-2	25,159	26,658
2,169	Other revenues		1,668	2,147
18,774	Grants and contributions provided for operating purposes	B2-3	18,824	22,441
29,299	Grants and contributions provided for capital purposes	B2-3	58,040	35,642
3,653	Interest and investment income		6,163	3,414
1,369	Other income		2,251	2,420
125,818	<b>Total income from continuing operations</b>		<b>159,599</b>	137,790
	<b>Expenses from continuing operations</b>			
35,055	Employee benefits and on-costs	B3-1	35,013	31,170
34,351	Materials and services	B3-2	35,396	39,015
759	Borrowing costs		711	783
21,684	Depreciation, amortisation and impairment of non-financial assets	B3-3	24,026	21,670
1,791	Other expenses		2,284	2,058
508	Net loss from the disposal of assets		3,437	3,623
94,148	<b>Total expenses from continuing operations</b>		<b>100,867</b>	98,319
31,670	<b>Operating result from continuing operations</b>		<b>58,732</b>	39,471
31,670	<b>Net operating result for the year attributable to Council</b>		<b>58,732</b>	39,471
2,371	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>692</b>	3,829

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

## Mid-Western Regional Council

### Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>58,732</b>	39,471
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-5	<b>54,046</b>	120,305
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-5	<b>247</b>	(53)
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>54,293</b>	120,252
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Asset Remediation provision movements		<b>210</b>	241
Other movements		<b>–</b>	(3)
<b>Total items which will be reclassified subsequently to the operating result when specific conditions are met</b>		<b>210</b>	238
<b>Total other comprehensive income for the year</b>		<b>54,503</b>	120,490
<b>Total comprehensive income for the year attributable to Council</b>		<b>113,235</b>	159,961

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

## Mid-Western Regional Council

### Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	18,140	4,651
Investments	C1-2	109,194	101,690
Receivables	C1-4	9,007	8,206
Inventories		1,654	1,526
Contract assets and contract cost assets		2,337	7,889
Other		1,037	797
<b>Total current assets</b>		<b>141,369</b>	<b>124,759</b>
<b>Non-current assets</b>			
Investments	C1-2	24,000	36,000
Infrastructure, property, plant and equipment (IPPE)	C1-5	1,384,385	1,273,847
Investment property	C1-6	9,263	9,117
Intangible assets		284	354
Right of use assets		260	409
<b>Total non-current assets</b>		<b>1,418,192</b>	<b>1,319,727</b>
<b>Total assets</b>		<b>1,559,561</b>	<b>1,444,486</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C2-1	16,068	10,284
Contract liabilities	C2-2	14,828	23,571
Lease liabilities		65	78
Borrowings	C2-3	1,966	1,730
Employee benefit provisions	C2-4	7,821	7,500
Provisions	C2-5	2,872	525
<b>Total current liabilities</b>		<b>43,620</b>	<b>43,688</b>
<b>Non-current liabilities</b>			
Lease liabilities		241	382
Borrowings	C2-3	16,990	12,605
Employee benefit provisions	C2-4	677	604
Provisions	C2-5	583	2,988
<b>Total non-current liabilities</b>		<b>18,491</b>	<b>16,579</b>
<b>Total liabilities</b>		<b>62,111</b>	<b>60,267</b>
<b>Net assets</b>		<b>1,497,450</b>	<b>1,384,219</b>
<b>EQUITY</b>			
Accumulated surplus		649,940	588,354
IPPE revaluation reserve		847,510	795,865
<b>Total equity</b>		<b>1,497,450</b>	<b>1,384,219</b>

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

## Mid-Western Regional Council

### Statement of Changes in Equity

for the year ended 30 June 2024

	2024			2023		
	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July	588,354	795,865	1,384,219	546,897	677,361	1,224,258
Other movements <sup>1</sup>	(4)	–	(4)	–	–	–
Net operating result for the year	58,732	–	58,732	39,471	–	39,471
<b>Other comprehensive income</b>						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	–	54,046	54,046	–	120,305	120,305
Impairment (loss) reversal relating to IPP&E	–	247	247	–	(53)	(53)
– Other reserves movements (rounding)	–	–	–	(1)	(2)	(3)
Other movements (Asset remediation provision movement)	–	210	210	–	241	241
<b>Other comprehensive income</b>	<b>–</b>	<b>54,503</b>	<b>54,503</b>	<b>(1)</b>	<b>120,491</b>	<b>120,490</b>
<b>Total comprehensive income</b>	<b>58,732</b>	<b>54,503</b>	<b>113,235</b>	<b>39,470</b>	<b>120,491</b>	<b>159,961</b>
Transfers between equity items	2,858	(2,858)	–	1,987	(1,987)	–
<b>Closing balance at 30 June</b>	<b>649,940</b>	<b>847,510</b>	<b>1,497,450</b>	<b>588,354</b>	<b>795,865</b>	<b>1,384,219</b>

(1) Rounding adjustment for Opening Equity

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



## Mid-Western Regional Council

### Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
46,993	Rates and annual charges		47,388	45,164
23,818	User charges and fees		27,477	24,656
4,332	Interest received		5,172	2,278
40,723	Grants and contributions		45,235	52,251
–	Bonds, deposits and retentions received		772	–
3,236	Other		9,558	12,806
<i>Payments:</i>				
(34,157)	Payments to employees		(34,689)	(31,074)
(38,342)	Payments for materials and services		(44,295)	(45,041)
(958)	Borrowing costs		(570)	(785)
–	Bonds, deposits and retentions refunded		(323)	(313)
(1,616)	Other		(3,050)	(2,401)
44,029	<b>Net cash flows from operating activities</b>	G1-1	<b>52,675</b>	<b>57,541</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
25,914	Redemption of term deposits		97,547	69,414
4,221	Proceeds from sale of IPPE		2,558	587
<i>Payments:</i>				
–	Purchase of investments		–	201
–	Acquisition of term deposits		(92,247)	(84,000)
(75,599)	Payments for IPPE		(51,583)	(42,333)
–	Purchase of intangible assets		(11)	(108)
(45,464)	<b>Net cash flows from investing activities</b>		<b>(43,736)</b>	<b>(56,239)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
–	Proceeds from borrowings		6,350	–
<i>Payments:</i>				
(2,405)	Repayment of borrowings		(1,729)	(1,938)
–	Principal component of lease payments		(71)	(56)
(2,405)	<b>Net cash flows from financing activities</b>		<b>4,550</b>	<b>(1,994)</b>
(3,840)	<b>Net change in cash and cash equivalents</b>		<b>13,489</b>	<b>(692)</b>
11,880	Cash and cash equivalents at beginning of year		4,651	5,343
8,040	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>18,140</b>	<b>4,651</b>

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

# Mid-Western Regional Council

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# Mid-Western Regional 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 16 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) 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.

#### **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. fair values of investment property – refer Note C1-9
- ii. fair values of infrastructure, property, plant and equipment – refer Note C1-8
- iii. tip remediation provisions – refer Note C3-5
- iv. employee benefit provisions – refer Note C3-4.

#### **Significant judgements in applying the Council's accounting policies**

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

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

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

The Consolidated Fund has been included in the financial statements of the Council.

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

- General purpose operations
- Water service
- Sewerage service
- Waste management

#### **The Trust Fund**

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

## A1-1 Basis of preparation

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or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

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

### **Volunteer services**

Council makes use of volunteers for the Community Transport program, and Meals on Wheels program. The value of these services has been included in the financial statements estimated at \$284,000 based on an average salary and on costs council would be required to pay if the services were not donated.

### **New accounting standards and interpretations issued but not yet effective**

#### **New accounting standards and interpretations issued but not yet effective**

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

### **New accounting standards adopted during the year**

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

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

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

This Australian Accounting Standard amends AASB 101 Presentation of Financial Statements to require entities to disclose their material accounting policy information rather than their significant accounting policies. The amendment has led to a reduction of accounting policy information being disclosed by the council.

## B Financial Performance

### B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
<b>Functions or activities</b>										
Looking after our community	20,862	9,277	21,289	19,248	(427)	(9,971)	19,528	8,157	186,857	162,764
Protecting our natural environment	36,810	33,056	26,729	24,846	10,081	8,210	11,406	10,721	263,233	241,491
Building a strong local economy	6,114	5,432	5,183	4,667	931	765	1,376	1,420	46,591	40,145
Connecting the region	35,443	38,125	29,862	34,184	5,581	3,941	28,754	25,564	840,554	789,534
Good government	60,370	51,900	17,804	15,374	42,566	36,526	15,800	10,994	222,326	210,552
Other	–	–	–	–	–	–	–	1,227	–	–
<b>Total functions and activities</b>	<b>159,599</b>	<b>137,790</b>	<b>100,867</b>	<b>98,319</b>	<b>58,732</b>	<b>39,471</b>	<b>76,864</b>	<b>58,083</b>	<b>1,559,561</b>	<b>1,444,486</b>

## B1-2 Components of functions or activities

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

### Looking after our community

Animal control, public order & safety, emergency services levy, food control, health, community services, family day care, childcare, youth services, aged & disabled services, housing, town planning, public cemeteries, public toilets, libraries, art galleries, community centres, public halls, swimming pools, sporting grounds, parks & gardens, building control, and urban streetscaping.

### Protecting our natural environment

Noxious plants, domestic waste management, other solid waste management, street cleaning, stormwater drainage, environmental protection, water supply, sewerage services.

### Building a strong local economy

Caravan parks, tourism & area promotions, industrial development, saleyards, real estate development.

### Connecting the region

Urban roads local, urban roads regional, sealed rural roads local, sealed rural roads regional, unsealed rural roads local, unsealed rural roads regional, bridges, footpaths & cycleways, aerodromes, car parking areas, state roads, street lighting.

### Good government

Corporate support, operations administration, infrastructure planning, asset management, plant operations, private works, general purpose revenue, developer contributions and governance. Governance includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA) and legislative compliance.

## B2 Sources of income

### B2-1 Rates and annual charges

	2024 \$ '000	2023 \$ '000
<b>Ordinary rates</b>		
Residential	12,291	11,699
Farmland	5,195	5,014
Mining	12,032	11,561
Business	1,744	1,561
Less: pensioner rebates (mandatory)	(314)	(314)
<b>Rates levied to ratepayers</b>	<b>30,948</b>	<b>29,521</b>
Pensioner rate subsidies received	174	171
<b>Total ordinary rates</b>	<b>31,122</b>	<b>29,692</b>
<b>Special rates</b>		
Hunter Valley catchment special rate	165	68
<b>Total special rates</b>	<b>165</b>	<b>68</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	2,788	2,624
Water supply services	1,803	1,737
Sewerage services	7,882	7,460
Waste management services (non-domestic)	3,904	3,662
Less: pensioner rebates (mandatory)	(387)	(387)
<b>Annual charges levied</b>	<b>15,990</b>	<b>15,096</b>
Pensioner annual charges subsidies received:		
– Water	66	65
– Sewerage	61	59
– Domestic waste management	90	88
<b>Total annual charges</b>	<b>16,207</b>	<b>15,308</b>
<b>Total rates and annual charges</b>	<b>47,494</b>	<b>45,068</b>

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

	2024 \$ '000	2023 \$ '000
<b>User charges</b>		
Water supply services	6,680	5,858
Sewerage services	943	840
<b>Total user charges</b>	<b>7,623</b>	<b>6,698</b>
<b>Fees</b>		
Planning and building regulation	1,285	1,080
Private works – section 67	190	142
Aerodrome	160	151
Aged care	157	137
Caravan park	4,204	2,494
Cemeteries	280	275
Community facility hire	136	121
Transport for NSW works (state roads not controlled by Council)	7,835	12,493
Saleyards	335	311
Swimming centres	342	253
Water connection fees	187	174
Children services	88	96
Parks and sports grounds	291	241
Waste depot	1,925	1,906
Waste water services	121	86
<b>Total fees</b>	<b>17,536</b>	<b>19,960</b>
<b>Total user charges and fees</b>	<b>25,159</b>	<b>26,658</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised over time	13,369	19,270
User charges and fees recognised at a point in time	11,790	7,388
<b>Total user charges and fees</b>	<b>25,159</b>	<b>26,658</b>

### 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 swimming centres, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

## B2-3 Grants and contributions

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	335	1,344	–	–
Financial assistance – local roads component	125	813	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component <sup>i</sup>	4,777	5,228	–	–
Financial assistance – local roads component <sup>i</sup>	2,750	3,085	–	–
<b>Amount recognised as income during current year</b>	<b>7,987</b>	<b>10,470</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	41	–	449	53
Sewerage services	12	138	4	45
Aged care	1,100	1,111	–	–
Employment and training programs	11	85	–	–
Heritage and cultural	13	10	–	–
Library	156	112	–	–
LIRS subsidy	–	6	–	–
Natural disaster recovery	1,217	3,506	919	422
Noxious weeds	217	192	–	–
Recreation and culture <sup>ii</sup>	(8)	47	7,155	3,685
Aerodromes	–	(2)	–	45
Transport (other roads and bridges funding)	–	–	3,095	7,742
Children's services	506	477	–	–
Environmental programs	532	339	184	195
Youth services	87	30	–	–
Street lighting	44	58	–	–
Strategic planning	231	68	–	–
Transport (roads to recovery)	1,612	1,201	–	–
Other specific grants	210	638	4,258	1,422
Community services	–	–	–	1
Occupational health and safety	114	97	–	–
Roads and bridges	197	961	3,630	2,476
Transport for NSW contributions (regional roads, block grant)	4,412	2,612	2,433	2,714
Other contributions	133	217	–	–
<b>Non-cash contributions</b>				
Rural Fire Service Assets	–	–	9,549	–
Buildings and land found assets	–	–	–	2,772
Dedications - subdivisions prior years	–	–	12,210	–
Drainage found assets	–	–	2,588	–
Other	–	68	30	104
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>10,837</b>	<b>11,971</b>	<b>46,504</b>	<b>21,676</b>
<b>Total grants and non-developer contributions</b>	<b>18,824</b>	<b>22,441</b>	<b>46,504</b>	<b>21,676</b>
<b>Comprising:</b>				
– Commonwealth funding	10,721	11,992	473	3,251
– State funding	7,593	7,397	18,068	8,260
– Other funding	510	3,052	27,963	10,165
	<b>18,824</b>	<b>22,441</b>	<b>46,504</b>	<b>21,676</b>

(i) \$7.527m of the 2024 - 2025 Financial Assistance Grant from Commonwealth Government was received by Council in June 2024 and hence is reported as 2023/24 income although it relates to 2024 - 2025 financial year.

## B2-3 Grants and contributions

(ii) The negative figure is grant funding previously recognised that had to be returned to the funding body.

### Developer contributions

	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Notes				
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>				
G4				
S 7.4 – contributions using planning agreements	–	–	1,777	1,169
S 7.11 – contributions towards amenities/services	–	–	1,970	585
S 7.12 – fixed development consent levies	–	–	156	46
S 64 – water supply contributions	–	–	2,529	1,423
S 64 – sewerage service contributions	–	–	837	685
<b>Total developer contributions – cash</b>	<b>–</b>	<b>–</b>	<b>7,269</b>	<b>3,908</b>
<b>Non-cash contributions</b>				
S 7.11 – contributions towards amenities/services	–	–	2,765	5,712
S 64 – water supply contributions	–	–	587	1,513
S 64 – sewerage service contributions	–	–	915	2,833
<b>Total developer contributions non-cash</b>	<b>–</b>	<b>–</b>	<b>4,267</b>	<b>10,058</b>
<b>Total developer contributions</b>	<b>–</b>	<b>–</b>	<b>11,536</b>	<b>13,966</b>
<b>Total grants and contributions</b>	<b>18,824</b>	<b>22,441</b>	<b>58,040</b>	<b>35,642</b>
<b>Timing of revenue recognition</b>				
Grants and contributions recognised over time	6,805	10,417	22,171	13,231
Grants and contributions recognised at a point in time	12,019	12,024	35,869	22,411
<b>Total grants and contributions</b>	<b>18,824</b>	<b>22,441</b>	<b>58,040</b>	<b>35,642</b>

## B2-3 Grants and contributions

### 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:

	<b>Operating 2024 \$ '000</b>	Operating 2023 \$ '000	<b>Capital 2024 \$ '000</b>	Capital 2023 \$ '000
<b>Unspent Grants</b>				
Unspent funds at 1 July	1,242	7,272	21,273	11,370
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	26	88	24	202
<b>Add:</b> Funds received and not recognised as revenue in the current year	269	639	8,497	19,088
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(136)	(5,683)	(200)	(176)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(3,173)	(1,074)	(11,898)	(9,211)
Reclassification of operating/capital class	2,876	–	(2,876)	–
Reclassification from grant to contribution	(117)	–	(4,700)	–
<b>Unspent grants at 30 June</b>	<b>987</b>	<b>1,242</b>	<b>10,120</b>	<b>21,273</b>
<b>Unspent Contributions</b>				
Unspent funds at 1 July	27,633	22,675	–	–
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	151	6,090	8,440	–
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	(68)	(1,132)	(3,613)	–
Reclassification from grant to contribution	117	–	4,700	–
Reclassification of operating/capital class	(27,430)	–	27,430	–
Adjust for change in 2023 Developer contributions opening balance	–	–	(181)	–
<b>Unspent contributions at 30 June</b>	<b>403</b>	<b>27,633</b>	<b>36,776</b>	<b>–</b>
<b>Total unspent grants and contributions at 30 June</b>	<b>1,390</b>	<b>28,875</b>	<b>46,896</b>	<b>21,273</b>

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include milestone events, percentage of completion or delivery of an outcome. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

## B2-3 Grants and contributions

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### Capital grants

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

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

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

### Developer contributions

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

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

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

### Other grants and contributions

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

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

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	27,333	24,796
Employee leave entitlements (ELE)	5,955	5,444
Superannuation	3,457	3,044
Workers' compensation insurance	794	739
Fringe benefit tax (FBT)	306	300
Payroll tax	175	122
Protective clothing	149	144
Other	21	55
<b>Total employee costs</b>	<b>38,190</b>	<b>34,644</b>
Less: capitalised costs	(3,177)	(3,474)
<b>Total employee costs expensed</b>	<b>35,013</b>	<b>31,170</b>

#### 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	2024 \$ '000	2023 \$ '000
Raw materials and consumables		7,096	7,805
Contractor costs		13,977	17,315
Labour contracts		601	509
Plant hire wet		1,498	3,747
Tourism contract		822	768
Consultancy		1,118	682
Audit Fees	F2-1	106	83
Councillor and Mayoral fees and associated expenses	F1-2	415	371
Advertising		147	108
Bank charges		141	128
Computer software charges		2,162	1,711
Election expenses		8	–
Electricity and heating		2,383	1,504
Insurance		1,600	1,244
Postage, printing and stationery		288	275
Street lighting		305	232
Subscriptions and publications		119	135
Telephone and communications		526	383
Family day care centre		387	397
Recruitment costs		42	42
Training expenses (employee)		475	432
Volunteer services expenses (Community Transport & Meals on Wheels)		284	184
Legal expenses		523	603
Expenses from leases of low value assets		359	324
Other		14	33
<b>Total materials and services</b>		<b>35,396</b>	<b>39,015</b>

### Material accounting policy information

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

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

	Notes	2024 \$ '000	2023 \$ '000
<b>Depreciation and amortisation</b>			
Right of use assets		66	79
Infrastructure, Property, Plant and Equipment	C1-5	23,677	21,498
Intangible assets		81	93
<b>Total depreciation and amortisation costs</b>		<b>23,824</b>	<b>21,670</b>
<b>Impairment / revaluation decrement of IPPE</b>			
Plant, equipment, furniture and fittings		202	–
<b>Total impairment costs charged to Income Statement (IPPE)</b>		<b>202</b>	<b>–</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>24,026</b>	<b>21,670</b>

#### Material accounting policy information

##### Depreciation and amortisation

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

##### Impairment of non-financial assets

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

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

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.



## B4 Performance against budget

### B4-1 Material budget variations

Council's original budget was adopted by the Council on 21 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Revenues</b>				
Rates and annual charges	47,298	47,494	196	0% <b>F</b>
User charges and fees	23,256	25,159	1,903	8% <b>F</b>
Other revenues	2,169	1,668	(501)	(23)% <b>U</b>
Council has materially lower than expected income in the following areas:				
<ul style="list-style-type: none"> <li>• Recycling income lower than expected; and</li> <li>• Major events Glen Willow sales lower than expected due to no premier match being held</li> </ul>				
Operating grants and contributions	18,774	18,824	50	0% <b>F</b>
Capital grants and contributions	29,299	58,040	28,741	98% <b>F</b>
Council has recognised \$28,644,000 of non-cash contributed assets which is materially higher than expected. These non-cash contributed assets include \$9,531,000 for the Cudgegong RFS fire control centre, \$14,798,000 to recognise assets not previously recognised, \$4,267,000 for developer contributed assets and other assets of \$48,000.				
Interest and investment revenue	3,653	6,163	2,510	69% <b>F</b>
A continued increase in interest rates generated higher than expected earnings on Council's cash investments.				
Other income	1,369	2,251	882	64% <b>F</b>
The main reason for variance is due to:				
<ul style="list-style-type: none"> <li>• Higher than expected gain on managed fund investments of \$804,000;</li> <li>• \$298,000 increase in Insurance Mutual asset. The mutual had a strong result due to low claims, high investment earnings, and competitive insurance pricing; and</li> <li>• \$146,000 gain of investment property revaluation due to increase in property market values</li> </ul>				

## B4-1 Material budget variations

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
<b>Expenses</b>				
Employee benefits and on-costs	35,055	35,013	42	0% F
Materials and services	34,351	35,396	(1,045)	(3)% U
Borrowing costs	759	711	48	6% F
Depreciation, amortisation and impairment of non-financial assets	21,684	24,026	(2,342)	(11)% U
The main reasons for the variation is:				
<ul style="list-style-type: none"> <li>• higher than expected depreciation for roads \$7.5 million;</li> <li>• higher than expected depreciation for sewerage network \$2.8million; and</li> <li>• higher than expected depreciation for the water supply network \$2.9 million</li> </ul>				
Other expenses	1,791	2,284	(493)	(28)% U
Council has higher than expected Other expenses due to the approval of a donation to Housing Plus for Crisis Accommodation Support for \$420,000.				
Net loss from disposal of assets	508	3,437	(2,929)	(577)% U
The original budget anticipated that the property development at Saleyards Lane would be completed and property assets sold. These sales would have resulted in a net gain of \$2.6 million from disposal of assets thus decreasing the Net loss from disposal of assets. The development project is continuing and no land sales were made during the year.				
<b>Statement of cash flows</b>				
Cash flows from operating activities	44,029	52,675	8,646	20% F
The main reasons for the variance is due to:				
<ul style="list-style-type: none"> <li>• timing of the grant and contributions income received;</li> <li>• higher than expected earnings on Council's investments;</li> <li>• higher than expected user fees and charges including water charges and Caravan Park income; and</li> <li>• timing of creditor payments</li> </ul>				
Cash flows from investing activities	(45,464)	(43,736)	1,728	(4)% F
Cash flows from financing activities	(2,405)	4,550	6,955	(289)% F
Council had not originally expected to fully drawdown the Mudgee Valley Park loan for \$6,350,000 in the first year of the project. The borrowing terms required a full drawdown.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
<b>Cash assets</b>		
Cash on hand and at bank	27	9
Deposits at call	18,113	4,642
<b>Total cash and cash equivalents</b>	<b>18,140</b>	<b>4,651</b>

#### C1-2 Financial investments

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Financial assets at fair value through the profit or loss</b>				
Managed funds	11,494	–	10,690	–
<b>Debt securities at amortised cost</b>				
Long term deposits	97,700	24,000	91,000	36,000
<b>Total financial investments</b>	<b>109,194</b>	<b>24,000</b>	<b>101,690</b>	<b>36,000</b>

#### Material accounting policy information

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

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

#### Financial assets

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

#### Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

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.

#### Financial assets through profit or loss

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

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

	2024 \$ '000	2023 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>151,334</b>	142,341
Less: Externally restricted cash, cash equivalents and investments	<u>(90,128)</u>	<u>(88,348)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>61,206</b>	<b>53,993</b>
<b>External restrictions</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Trust deposits	1,100	651
Developer contributions – general	14,484	10,911
Developer contributions – water fund	12,259	9,612
Developer contributions – sewer fund	6,222	5,163
Specific purpose unexpended grants – general fund	15,054	22,494
Specific purpose unexpended grants – water fund	214	1
Specific purpose unexpended grants – sewer fund	51	–
Water fund	12,370	11,280
Sewer fund	18,583	17,488
Domestic waste management	7,519	8,407
Bequest – Simpkins park	121	101
Community services	542	505
Community tenancy scheme	331	289
Family day care	153	137
Other contributions	–	184
Public Road Closure Compensation	1,080	1,080
Other	45	45
<b>Total external restrictions</b>	<b>90,128</b>	<b>88,348</b>

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

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

	<b>2024</b>	2023
	<b>\$ '000</b>	\$ '000
<b>(b) Internal allocations</b>		
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	<b>7,908</b>	8,152
Employees leave entitlement	<b>3,497</b>	3,297
Asset replacement	<b>5,213</b>	4,762
Capital program	<b>2,921</b>	6,108
Community plan	<b>102</b>	416
Council elections	<b>262</b>	190
Future fund	<b>1,870</b>	1,470
Land development	<b>2,586</b>	3,244
Saleyards	<b>17</b>	34
State roads warranty	<b>388</b>	388
Seal Extension Program	<b>462</b>	1,908
Financial Assistance Grant Received in Advance	<b>7,526</b>	8,313
Unspent loan	<b>4,568</b>	706
<b>Total internal allocations</b>	<b>37,320</b>	<b>38,988</b>

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

## C1-4 Receivables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	1,370	–	1,274	–
Interest and extra charges	246	–	227	–
User charges and fees	3,448	–	4,277	–
Accrued revenues				
– Interest on investments	2,476	–	1,504	–
Net GST receivable	1,324	–	853	–
Other debtors	290	–	246	–
<b>Total</b>	<b>9,154</b>	<b>–</b>	<b>8,381</b>	<b>–</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(33)	–	(32)	–
User charges and fees	(114)	–	(143)	–
<b>Total</b>	<b>(147)</b>	<b>–</b>	<b>(175)</b>	<b>–</b>
<b>Net receivables</b>	<b>9,007</b>	<b>–</b>	<b>8,206</b>	<b>–</b>

### Material accounting policy information

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

#### Impairment

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

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

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

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

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when proceedings for the recovery of the debt have been unsuccessful.

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

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

## C1-5 Infrastructure, property, plant and equipment

	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 <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment reversal (recognised in equity)	Adjustments and transfers	Revaluation increments (decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>By aggregated asset class</b>	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	26,559	–	26,559	–	5,180	(36)	–	–	–	–	–	31,703	–	31,703
Plant, equipment, furniture and fittings	40,605	(18,025)	22,580	4,236	2,389	(1,962)	(3,414)	(202)	–	–	–	41,753	(18,126)	23,627
<b>Land:</b>														
– Operational land	72,359	–	72,359	–	556	–	–	–	–	–	–	72,915	–	72,915
– Community land	11,336	–	11,336	–	–	–	–	–	–	–	–	11,336	–	11,336
– Crown land	19,573	–	19,573	–	–	–	–	–	–	–	–	19,573	–	19,573
– Land under roads (post 30/6/08)	3,707	–	3,707	–	–	–	–	–	–	824	–	4,531	–	4,531
Land improvements	9,337	(514)	8,823	–	–	–	(129)	–	–	–	–	9,337	(643)	8,694
<b>Infrastructure:</b>														
– Buildings and other structures	150,464	(43,942)	106,522	5,266	8,027	(55)	(2,079)	–	–	(13)	6,771	173,365	(48,926)	124,439
– Roads, bridges and footpaths	561,122	(202,228)	358,894	17,510	8,175	(2,346)	(9,179)	–	–	–	16,883	607,799	(217,862)	389,937
– Other road assets (including bulk earthworks)	399,339	(17,046)	382,293	568	10,670	(186)	(568)	–	–	–	18,347	429,604	(18,480)	411,124
– Open space / recreational assets	41,590	(13,526)	28,064	1,152	3,485	(91)	(980)	–	–	(28)	790	47,193	(14,801)	32,392
– Stormwater drainage	49,396	(13,475)	35,921	–	6,866	(378)	(402)	–	–	(4)	969	56,795	(13,823)	42,972
– Water supply network	155,380	(70,412)	84,968	985	1,290	(59)	(2,919)	–	61	4	4,162	164,854	(76,362)	88,492
– Sewerage network	153,210	(62,113)	91,097	1,838	1,948	(893)	(2,793)	–	186	–	4,422	162,486	(66,681)	95,805
– Other infrastructure assets	28,939	(9,761)	19,178	438	5,416	(6)	(845)	–	–	41	695	36,044	(11,127)	24,917
<b>Other assets:</b>														
– Other	2,204	(1,021)	1,183	–	114	–	(153)	–	–	–	–	2,318	(1,174)	1,144
Tip and quarry assets	3,513	(2,723)	790	–	10	17	(216)	–	–	–	183	3,454	(2,670)	784
<b>Total infrastructure, property, plant and equipment</b>	<b>1,728,633</b>	<b>(454,786)</b>	<b>1,273,847</b>	<b>31,993</b>	<b>54,126</b>	<b>(5,995)</b>	<b>(23,677)</b>	<b>(202)</b>	<b>247</b>	<b>–</b>	<b>54,046</b>	<b>1,875,060</b>	<b>(490,675)</b>	<b>1,384,385</b>

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

## C1-5 Infrastructure, property, plant and equipment

	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal / prior period revaluation decrements reversal (via P&L)	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers <sup>2</sup>	Revaluation increments (decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>By aggregated asset class</b>															
Capital work in progress	16,522	2	16,524	4,630	15,105	(1,497)	–	–	–	(8,150)	(53)	–	26,559	–	26,559
Equipment, furniture and fittings	35,512	(16,038)	19,474	5,060	1,436	(421)	(3,300)	60	–	271	–	–	40,605	(18,025)	22,580
<b>Land:</b>															
– Operational land	49,633	–	49,633	–	845	(11)	–	–	–	–	–	21,892	72,359	–	72,359
– Community land	7,592	–	7,592	1	236	(3)	–	–	–	–	–	3,510	11,336	–	11,336
– Crown land	11,607	–	11,607	–	–	(119)	–	–	–	–	–	8,085	19,573	–	19,573
– Land under roads (post 30/6/08)	2,963	–	2,963	–	–	–	–	–	–	–	–	744	3,707	–	3,707
Land improvements	8,609	(364)	8,245	–	22	–	(121)	–	–	4	–	673	9,337	(514)	8,823
<b>Infrastructure:</b>															
– Buildings and other structures	120,580	(30,227)	90,353	814	5,484	(84)	(1,872)	–	16	2,878	–	8,933	150,464	(43,942)	106,522
– Roads, bridges and footpaths	511,052	(181,198)	329,854	7,517	3,678	(1,678)	(8,277)	–	20	2,727	(1,121)	26,284	561,122	(202,228)	358,894
– Other road assets (including bulk earthworks)	367,051	(15,173)	351,878	177	542	–	(502)	–	–	758	1,121	28,319	399,339	(17,046)	382,293
– Stormwater drainage	37,765	(10,544)	27,221	6	2,769	(172)	(311)	–	–	60	44	6,304	49,396	(13,475)	35,921
– Water supply network	142,388	(62,954)	79,434	104	1,589	–	(2,648)	–	81	628	(44)	5,884	155,380	(70,412)	84,968
– Sewerage network	139,109	(55,088)	84,021	350	2,634	(96)	(2,552)	–	–	8	375	6,357	153,210	(62,113)	91,097
– Open space / recreational assets	37,120	(11,740)	25,380	944	369	(56)	(872)	–	–	290	–	2,009	41,590	(13,526)	28,064
– Other infrastructure	25,734	(8,589)	17,145	42	1,295	(73)	(683)	–	–	472	(375)	1,355	28,939	(9,761)	19,178
– Other	2,079	(881)	1,198	–	71	–	(140)	–	–	54	–	–	2,204	(1,021)	1,183
Tip and quarry assets	3,598	(2,544)	1,054	–	–	–	(220)	–	–	–	–	(44)	3,513	(2,723)	790
<b>Total infrastructure, property, plant and equipment</b>	<b>1,518,914</b>	<b>(395,338)</b>	<b>1,123,576</b>	<b>19,645</b>	<b>36,075</b>	<b>(4,210)</b>	<b>(21,498)</b>	<b>60</b>	<b>117</b>	<b>–</b>	<b>(53)</b>	<b>120,305</b>	<b>1,728,633</b>	<b>(454,786)</b>	<b>1,273,847</b>

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

(2) Adjustments and Transfers mostly reflect changes in the asset class of assets. The total does not net off to zero due to previously unrecognised assets being brought on during the revaluation process \$75,000, Work in Progress transferred to Operating Expenses -\$10,000.



## C1-5 Infrastructure, property, plant and equipment

### Material accounting policy information

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

IPPE is measured initially at cost.

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

#### 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:

Asset Class	Years	Asset Class	Years
<b>Equipment, furniture and fittings</b>		<b>Buildings</b>	18 to 280
Office equipment	5 to 20		
Office furniture	5 to 20	<b>Stormwater assets</b>	
Computer equipment	5 to 10	Drains	120
Vehicles	3 to 10	Culverts	120
Heavy plant/road making equipment	8 to 12		
Other plant and equipment	5 to 15		
		<b>Wastewater network assets</b>	
<b>Water network assets</b>		Pump stations	10 to 70
Dams and reservoirs	20 to 200	Reticulation mains	40 to 300
Bores	10 to 50	Rising mains	40 to 300
Reticulation pipes and mains delivery	80	Treatment plants	5 to 100
Treatment plants	5 to 100		
Pumps	20 to 50		
		<b>Other infrastructure assets</b>	
<b>Transportation assets</b>		Bulk earthworks	infinite
Sealed roads: surface	10 to 25	Open space/recreational assets	7 to 100
Sealed roads: structure	60 to 250		
Unsealed roads	9 to 25	Other assets	4 to 150
Bridge: concrete	80 to 100		
Bridge: other	80 to 100		
Kerb, gutter and footpaths	30 to 75		

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 five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

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

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

## C1-5 Infrastructure, property, plant and equipment

### Capitalisation thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the relevant threshold shown below, provided that the estimated useful life is longer than one year. An exception to this is where an item forms part of a larger asset.

<b>Equipment, furniture and fittings</b>		<b>Land</b>	
Office equipment	\$5,000	Council land and land under road	\$1
Office furniture	\$5,000		
Computer equipment	\$5,000	<b>Buildings</b>	
Other plant and equipment	\$2,000	Construction	\$5,000
		Renovations	\$5,000
<b>Water and wastewater network assets</b>	\$10,000		
		<b>Other infrastructure assets</b>	
<b>Transportation assets</b>	\$10,000	Open space/recreational assets	\$5,000
		Other	\$5,000
<b>Stormwater assets</b>	\$10,000		

### Land under roads

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

Council has elected to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

### 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.

## C1-6 Investment properties

	2024 \$ '000	2023 \$ '000
<b>Owned investment property</b>		
Investment Property - Building	4,180	4,047
Investment Property - Land	5,083	5,070
<b>Total owned investment property</b>	<b>9,263</b>	<b>9,117</b>
<b>At fair value</b>		
Opening balance at 1 July	9,117	8,709
– Net gain/(loss) from fair value adjustments	146	408
<b>Closing balance at 30 June</b>	<b>9,263</b>	<b>9,117</b>

### Material accounting policy information

Investment property recognised is principally comprising commercial and residential property that is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

## C2 Liabilities of Council

### C2-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Goods and services – operating expenditure	2,867	–	3,655	–
Goods and services – capital expenditure	8,924	–	3,032	–
Accrued expenses:				
– Borrowings	51	–	47	–
– Salaries and wages	1,132	–	1,119	–
– Salaries & wages oncost	225	–	–	–
Prepaid rates	1,763	–	1,774	–
Security bonds, deposits and retentions	1,100	–	651	–
Other	6	–	6	–
<b>Total payables</b>	<b>16,068</b>	<b>–</b>	<b>10,284</b>	<b>–</b>

### 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.

## C2-2 Contract Liabilities

	Notes	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	13,825	–	22,554	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	844	–	847	–
<b>Total grants received in advance</b>		<b>14,669</b>	<b>–</b>	<b>23,401</b>	<b>–</b>
<b>User fees and charges received in advance:</b>					
Other	(iii)	159	–	170	–
<b>Total user fees and charges received in advance</b>		<b>159</b>	<b>–</b>	<b>170</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>14,828</b>	<b>–</b>	<b>23,571</b>	<b>–</b>

### Notes

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

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

(iii) Upfront facility hire fees do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

### 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.

## C2-3 Borrowings

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Loans – secured <sup>1</sup>	1,966	16,990	1,730	12,605
<b>Total borrowings</b>	<b>1,966</b>	<b>16,990</b>	<b>1,730</b>	<b>12,605</b>

(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 E.

### (a) Changes in liabilities arising from financing activities

	2023 Opening Balance \$ '000	Cash flows \$ '000	2024 Closing balance \$ '000
Loans – secured	14,335	4,621	18,956
Lease liability (Note C2-1b)	460	(154)	306
<b>Total liabilities from financing activities</b>	<b>14,795</b>	<b>4,467</b>	<b>19,262</b>

	2022 Opening Balance \$ '000	Cash flows \$ '000	2023 Closing balance \$ '000
Loans – secured	16,273	(1,938)	14,335
Lease liability (Note C2-1b)	504	(44)	460
<b>Total liabilities from financing activities</b>	<b>16,777</b>	<b>(1,982)</b>	<b>14,795</b>

### (b) Financing arrangements

	2024 \$ '000	2023 \$ '000
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities <sup>1</sup>	700	700
Credit cards/purchase cards	200	200
<b>Total financing arrangements</b>	<b>900</b>	<b>900</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	76	60
<b>Total drawn financing arrangements</b>	<b>76</b>	<b>60</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	700	700
– Credit cards/purchase cards	124	140
<b>Total undrawn financing arrangements</b>	<b>824</b>	<b>840</b>

### Additional financing arrangements information

#### Breaches and defaults

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

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

## C2-3 Borrowings

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### **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 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.

## C2-4 Employee benefit provisions

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Annual leave	2,106	–	2,107	–
Sick leave	934	37	897	–
Long service leave	4,692	640	4,429	604
Other leave (LIL)	89	–	67	–
<b>Total employee benefit provisions</b>	<b>7,821</b>	<b>677</b>	<b>7,500</b>	<b>604</b>

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

	2024 \$ '000	2023 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	4,684	4,384
	<b>4,684</b>	<b>4,384</b>

### Material accounting policy information

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

### Short-term obligations

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

### Other long-term employee benefit obligations

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

### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

## C2-5 Provisions

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
Asset remediation/restoration (future works)	2,872	583	525	2,988
<b>Total provisions</b>	<b>2,872</b>	<b>583</b>	<b>525</b>	<b>2,988</b>

### Movements in provisions

	Asset remediation \$ '000	Other provisions Total \$ '000
<b>2024</b>		
At beginning of year	3,513	3,513
Changes to provision:		
– New disturbances	11	11
– Revised discount rate	(17)	(17)
Amounts used (payments)	(12)	(12)
Unwinding of discount	154	154
Other	(194)	(194)
<b>Total</b>	<b>3,455</b>	<b>3,455</b>
<b>2023</b>		
At beginning of year	3,597	3,597
Changes to provision:		
– Revised discount rate	(145)	(145)
Unwinding of discount	156	156
Other	(95)	(95)
<b>Total</b>	<b>3,513</b>	<b>3,513</b>

### Nature and purpose of provisions

#### Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip and quarry as a result of past operations.

#### 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



## C2-5 Provisions

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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.

## 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

	<b>General 2024 \$ '000</b>	<b>Water 2024 \$ '000</b>	<b>Sewer 2024 \$ '000</b>
<b>Income from continuing operations</b>			
Rates and annual charges	37,760	1,868	7,866
User charges and fees	16,844	7,517	798
Interest and investment revenue	3,692	1,203	1,268
Other revenues	1,631	–	37
Grants and contributions provided for operating purposes	18,739	73	12
Grants and contributions provided for capital purposes	51,171	4,133	2,736
Other income	2,251	–	–
<b>Total income from continuing operations</b>	<b>132,088</b>	<b>14,794</b>	<b>12,717</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	30,919	2,307	1,787
Materials and services	26,978	4,805	3,613
Borrowing costs	527	19	165
Depreciation, amortisation and impairment of non-financial assets	18,337	2,907	2,782
Other expenses	2,284	–	–
Net losses from the disposal of assets	2,470	73	894
<b>Total expenses from continuing operations</b>	<b>81,515</b>	<b>10,111</b>	<b>9,241</b>
<b>Operating result from continuing operations</b>	<b>50,573</b>	<b>4,683</b>	<b>3,476</b>
<b>Net operating result for the year attributable to Council</b>	<b>50,573</b>	<b>4,683</b>	<b>3,476</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(598)</b>	<b>550</b>	<b>740</b>

## D1-2 Statement of Financial Position by fund

	<b>General 2024 \$ '000</b>	<b>Water 2024 \$ '000</b>	<b>Sewer 2024 \$ '000</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	12,183	2,978	2,979
Investments	73,334	17,925	17,935
Receivables	7,043	1,711	253
Inventories	1,309	304	41
Contract assets and contract cost assets	2,064	261	12
Other	1,037	–	–
<b>Total current assets</b>	<b>96,970</b>	<b>23,179</b>	<b>21,220</b>
<b>Non-current assets</b>			
Investments	16,118	3,940	3,942
Infrastructure, property, plant and equipment	1,186,611	97,067	100,707
Investment property	9,263	–	–
Intangible assets	284	–	–
Right of use assets	260	–	–
<b>Total non-current assets</b>	<b>1,212,536</b>	<b>101,007</b>	<b>104,649</b>
<b>Total assets</b>	<b>1,309,506</b>	<b>124,186</b>	<b>125,869</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	15,321	688	59
Contract liabilities	14,564	213	51
Lease liabilities	65	–	–
Borrowings	1,238	74	654
Employee benefit provision	7,821	–	–
Provisions	2,872	–	–
<b>Total current liabilities</b>	<b>41,881</b>	<b>975</b>	<b>764</b>
<b>Non-current liabilities</b>			
Lease liabilities	241	–	–
Borrowings	11,887	–	5,103
Employee benefit provision	677	–	–
Provisions	583	–	–
<b>Total non-current liabilities</b>	<b>13,388</b>	<b>–</b>	<b>5,103</b>
<b>Total liabilities</b>	<b>55,269</b>	<b>975</b>	<b>5,867</b>
<b>Net assets</b>	<b>1,254,237</b>	<b>123,211</b>	<b>120,002</b>
<b>EQUITY</b>			
Accumulated surplus	510,093	72,476	67,371
Revaluation reserves	744,144	50,735	52,631
<b>Total equity</b>	<b>1,254,237</b>	<b>123,211</b>	<b>120,002</b>

## E Risks and accounting uncertainties

### E1 E1-1 Risks relating to financial instruments held

#### (a) Market risk – interest rate and price risk

	2024 \$ '000	2023 \$ '000
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,295	1,270
Impact of a 10% movement in price of investments		
– Equity / Income Statement	1,149	1,069

#### (b) Credit risk

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

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

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

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

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

#### 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	
<b>2024</b>				
Gross carrying amount	–	1,368	2	1,370
<b>2023</b>				
Gross carrying amount	–	1,272	2	1,274

## E1 E1-1 Risks relating to financial instruments held

### 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	
<b>2024</b>						
Gross carrying amount (\$'000)	9,068	180	67	2	804	10,121
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	14.20%	1.13%
<b>ECL provision (\$'000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114</b>	<b>114</b>
<b>2023</b>						
Gross carrying amount (\$'000)	13,594	328	364	155	555	14,996
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	25.80%	0.95%
<b>ECL provision (\$'000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>143</b>

### (c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. 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 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	Due within 1 year \$ '000	Due between 1 & 5 years \$ '000	Due after 5 years \$ '000	Total contractu al cash flows \$ '000	Carrying values \$ '000
<b>2024</b>							
Payables	0.00%	1,100	14,968	-	-	16,068	16,068
Borrowings	4.24%	-	2,776	10,804	9,497	23,077	18,956
<b>Total financial liabilities</b>		<b>1,100</b>	<b>17,744</b>	<b>10,804</b>	<b>9,497</b>	<b>39,145</b>	<b>35,024</b>
<b>2023</b>							
Payables	0.00%	651	9,633	-	-	10,284	10,284
Borrowings	4.44%	-	2,268	7,538	6,535	16,341	14,335
<b>Total financial liabilities</b>		<b>651</b>	<b>11,901</b>	<b>7,538</b>	<b>6,535</b>	<b>26,625</b>	<b>24,619</b>

## 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
- Investment property
- 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).

The table below shows the assigned level for each asset and liability held at fair value by Council:

\$ '000	Notes	Fair value measurement hierarchy				Total	
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		2024	2023
		2024	2023	2024	2023	2024	2023
<b>Recurring fair value measurements</b>							
<b>Financial assets</b>							
Investments – 'Held for trading'		11,494	10,690	–	–	11,494	10,690
<b>Total financial assets</b>		<b>11,494</b>	<b>10,690</b>	<b>–</b>	<b>–</b>	<b>11,494</b>	<b>10,690</b>
<b>Investment property</b>							
	C1-6						
Buildings		4,180	4,047	–	–	4,180	4,047
Land		5,083	5,070	–	–	5,083	5,070
<b>Total investment property</b>		<b>9,263</b>	<b>9,117</b>	<b>–</b>	<b>–</b>	<b>9,263</b>	<b>9,117</b>
<b>Infrastructure, property, plant and equipment</b>							
	C1-5						
Work in progress		–	–	31,703	26,559	31,703	26,559
Plant, equipment, furniture and fittings		–	–	23,627	22,580	23,627	22,580
Operational land		72,915	72,359	–	–	72,915	72,359
Community land (including crown land)		–	–	30,909	30,909	30,909	30,909
Land under roads		–	–	4,531	3,707	4,531	3,707
Land improvements		–	–	8,694	8,823	8,694	8,823
Buildings and other structures		–	–	124,439	106,522	124,439	106,522
Roads, bridges and footpaths		–	–	389,937	358,894	389,937	358,894
Other Road Assets		–	–	411,124	382,293	411,124	382,293
Open space and recreational assets		–	–	32,392	28,064	32,392	28,064
Stormwater drainage		–	–	42,972	35,921	42,972	35,921
Water and Sewage networks		–	–	184,297	176,065	184,297	176,065
Other infrastructure		–	–	24,917	19,178	24,917	19,178
Other assets		–	–	1,144	1,183	1,144	1,183
Tip and quarry assets		–	–	784	790	784	790
<b>Total infrastructure, property, plant and equipment</b>		<b>72,915</b>	<b>72,359</b>	<b>1,311,470</b>	<b>1,201,488</b>	<b>1,384,385</b>	<b>1,273,847</b>

## E2-1 Fair value measurement

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (i.e. 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:

#### Financial assets

##### Managed Funds – Fair value through profit and loss (FVTPL)

Valuation technique: The unit price of each fund is equal to the total fair value of the net assets held by the fund divided by the total number of units on issue for that fund. Unit prices are calculated and published daily.

Inputs Used (Level 2): Prices are observable, however, no active market exists for these funds as they are only accessible to government agencies.

#### Investment property

##### Investment Property Land – Level 2

Valuation Techniques - Market Value. This method involves the analysis of sales evidence of other properties within the region and adjustment for differences between key attributes of the properties.

APV Valuers and Asset Management revalued investment properties in 2023.

Observable inputs - Sales evidence of price per square metre of land.

##### Investment Property Buildings – Level 2

Valuation Techniques - Market Value. This method involves the analysis of sales evidence and comparison with the subject taking into account matters such as method of construction, size, condition, age, land area and location.

APV Valuers and Asset Management revalued investment properties in 2023.

Unobservable inputs - current replacement cost of modern equivalent asset using componentisation, asset condition, remaining life and residual value.

#### Infrastructure, property, plant and equipment (IPPE)

##### Equipment, furniture and fittings – Level 3

Valuation Techniques - Cost approach. The nature and value of equipment, furniture and fittings recognises that depreciated historic cost is a representation of fair value.

Unobservable inputs - Current replacement cost of modern equivalent asset, asset condition, useful life and residual value.

##### Community land – Level 3

Valuation Techniques - Market approach. Land values obtained from NSW Valuer General.

Council completed a comprehensive valuation of these assets at 30 June 2023 based on the latest Valuer General NSW valuation report as at 30 June 2022.

##### Land under roads – Level 3

Valuation Techniques - Market Approach. Land values obtained from NSW Valuer General and using the englobo basis of valuation. The englobo basis of valuation of land under roads is based on the concept of developing a raw land value and applying a discount.

Council completed a comprehensive revaluation of these assets at 30 June 2024.

##### Operational land – Level 2

Valuation Techniques - Market approach.

This method involves the analysis of sales evidence of other properties within the region and adjustment for differences between key attributes of the properties.

APV Valuers and Asset Management revalued operational land at 30 June 2023.

Unobservable inputs - price per square metre.

##### Land improvements - Level 3

Valuation Techniques - Cost approach.

Council completed a comprehensive valuation of these assets in 2021.

##### Buildings market value/income approach – Level 2

Valuation Techniques - Market approach. This method involves the analysis of sales evidence and comparison with the subject, taking into account matters such as method of construction, size, condition, age, land area and location.

APV Valuers and Asset Management revalued investment property buildings at 30 June 2023.

## E2-1 Fair value measurement

### Buildings replacement costs – Level 3

Valuation Techniques - Cost approach.

Due to the specialised nature of Local Government Assets, observable market inputs are often unavailable. The cost approach has been adopted for those buildings and deemed level 3.

APV Valuers and Asset Management revalued buildings at 30 June 2023.

Unobservable inputs - Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining useful lives and residual value.

### Other structures, open space/recreational assets – Level 3

Valuation Techniques - Cost approach.

Due to the specialised nature of Local Government Assets observable market inputs are often unavailable. The cost approach has been adopted for other structures and deemed level 3.

Council completed a comprehensive valuation of these assets at 30 June 2021.

Unobservable inputs - Current replacement cost of modern equivalent asset, asset condition, remaining useful lives and residual value.

### Roads, bridges, footpaths, bulk earthworks, stormwater – Level 3

Valuation Techniques - Depreciated replacement cost approach.

Due to the specialised nature of Local Government Assets observable market inputs are often unavailable. The cost approach has been adopted for these assets and deemed level 3.

Council completed a comprehensive valuation of these assets at 30 June 2020.

Unobservable inputs - Asset condition, remaining useful lives using componentisation.

### Water supply network and sewage network – Level 3

Valuation Techniques - Cost approach.

Due to the specialised nature of Local Government Assets observable market inputs are often unavailable. This involved Council engaging APV Valuers and Asset Management to revalue water & sewer assets in 2022.

Unobservable inputs - Asset condition, remaining useful lives using componentisation.

### Other assets – Level 3

Valuation Techniques - Cost approach.

Council completed a comprehensive valuation of these assets at 30 June 2021.

Unobservable inputs - Asset condition, remaining useful lives using componentisation.

### Tip and quarry assets – reinstatement, rehabilitation and restoration

Valuation Techniques - Cost approach.

Unobservable inputs - Environmental legislation, timing of expected cash outflows, asset condition.

## Fair value measurements using significant unobservable inputs (level 3)

### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Plant, equipment, furniture and fittings	Cost approach	Current replacement cost of modern equivalent asset, asset condition, useful life and residual value
Community land	Market approach - Land values obtained from the NSW Valuer General	Land value, land area, level of restriction
Land under roads	Market approach - Land values obtained from the NSW Valuer General	Extent and impact of use, market cost of land per square metre, restrictions. The market value of land varies significantly depending on the location of the land and current market conditions.
Land improvements – non depreciable	Cost approach	Asset condition
Land improvements – depreciable	Cost approach	Asset condition and remaining lives using componentisation



## E2-1 Fair value measurement

	Valuation technique/s	Unobservable inputs
Buildings – replacement cost	Cost approach	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value
Other structures	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value
Roads, bridges and footpaths	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per m2.
Bulk earthworks	Cost approach	Asset condition. Unit rates per m2.
Stormwater drainage	Cost approach	Asset condition, remaining lives. Unit rates per m2 or length.
Water and sewage networks	Cost approach	Asset condition, remaining lives using componentisation. Unit rates per length.
Open space/recreational assets	Cost approach	Asset condition and remaining lives using componentisation
Other assets	Cost approach	Current replacement cost of modern equivalent asset, asset condition, remaining lives, residual value
Tip and quarry reinstatement assets	Cost approach	Environmental legislation, timing of expected cash outflows, asset condition

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

	Total	
	2024	2023
	\$ '000	\$ '000
<b>Balance at 1 July</b>	<b>1,201,488</b>	1,073,941
<b>Total gains or losses for the period</b>		
Recognised in other comprehensive income – revaluation surplus	<b>54,046</b>	98,413
<b>Other movements</b>		
Other movements	–	(53)
Purchases (GBV)	<b>85,563</b>	54,875
Disposals (WDV)	<b>(5,995)</b>	(4,199)
Depreciation and impairment	<b>(23,632)</b>	(21,491)
Other movement (rounding)	–	2
<b>Balance at 30 June</b>	<b>1,311,470</b>	1,201,488

### Highest and best use

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

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

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

*Description of the funding arrangements, 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 future service employer contribution rates are:

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

\* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20 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 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

*Description of the extent to which Council can be liable to the plan for other entities' 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.

*Description of any agreed allocation of a deficit or surplus on:*

## E3-1 Contingencies

### (i) wind-up of the plan

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

### (ii) the entity's withdrawal from the plan

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$107,225.05. The last valuation of the Scheme was performed by Richard Boyfield on 30 June 2023.

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

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

\* excluding other accumulation accounts and reserves in both assets and liabilities.

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	3.5% for FY 23/24 2.5% per annum thereafter

\* Plus promotional increases

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

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

### (ii) CivicRisk Mutual Limited

Council is a member of CivicRisk Mutual Ltd, a mutual self-insurance scheme providing general insurance to local government.

CivicRisk Mutual Ltd membership includes the potential to share in either the net surplus or deficit of protection years depending on its past performance. Council's share of the net surplus or deficit 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

### (ii) 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.

### (iii) Other guarantees

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

## E3-1 Contingencies

### 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.

### ASSETS NOT RECOGNISED

#### Bank Guarantees

Council holds a number of bank guarantees to the value of \$2,707,463.30. Some of these guarantees are provided by various developers across the Mid-Western Region to secure performance of conditions of consent in relation to approved Developer Applications.

The guarantees will be returned once the associated conditions of consent have been satisfied.

Other guarantees relate to work performed for Council by contractors, such as construction works. The guarantees will be returned once the conditions of the contract have been satisfied.

## F People and relationships

### F1 Related party disclosures

#### F1-1 Key management personnel (KMP)

The aggregate amount of KMP compensation included in the Income Statement is:

	2024 \$ '000	2023 \$ '000
<b>Compensation:</b>		
Short-term benefits	1,962	1,733
Other long-term benefits	35	26
Termination benefits	81	–
<b>Total</b>	<b>2,078</b>	<b>1,759</b>

#### Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

## F1-2 Councillor and Mayoral fees and associated expenses

	2024 \$ '000	2023 \$ '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	47	46
Councillors' fees	222	190
Other Councillors' expenses (including Mayor)	146	135
<b>Total</b>	<b>415</b>	<b>371</b>

## F2 Other relationships

### F2-1 Audit fees

	2024 \$ '000	2023 \$ '000
<b>Auditors of the Council - NSW Auditor-General:</b>		
Audit of financial statements	99	76
<b>Total fees paid or payable to the Auditor-General</b>	<b>99</b>	<b>76</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### (a) Reconciliation of Operating Result to cash provided from operating activities

	2024 \$ '000	2023 \$ '000
<b>Operating result</b>	<b>58,732</b>	39,471
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	23,824	21,670
(Gain) / loss on disposal of assets	3,437	3,623
Non-cash capital grants and contributions	(28,644)	(13,002)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
Investments classified as 'at fair value' or 'held for trading'	(1,102)	(878)
Investment property	(146)	(408)
Revaluation decrements / impairments of IPP&E direct to P&L	202	–
Other movements in reverses - IPPE adjustment and transfer	206	238
Unwinding of discount rates on reinstatement provisions	137	11
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(773)	(411)
Increase / (decrease) in provision for impairment of receivables	(28)	(3)
(Increase) / decrease of inventories	(128)	114
(Increase) / decrease of other current assets	58	(506)
(Increase) / decrease of contract asset	5,552	(4,070)
Increase / (decrease) in payables	(788)	1,108
Increase / (decrease) in accrued interest payable	4	(13)
Increase / (decrease) in other accrued expenses payable	13	(16)
Increase / (decrease) in other liabilities	663	(149)
Increase / (decrease) in contract liabilities	(8,743)	10,745
Increase / (decrease) in employee benefit provision	394	112
Increase / (decrease) in other provisions	(195)	(95)
<b>Net cash flows from operating activities</b>	<b>52,675</b>	<b>57,541</b>

#### (b) Non-cash investing and financing activities

Dedications - subdivisions prior years	12,210	–
Found assets	2,588	2,772
Rural Fire Service - Fire Control Centre	9,531	–
Developer contributions 'in kind'	4,267	10,058
Other dedications	48	135
<b>Total non-cash investing and financing activities</b>	<b>28,644</b>	<b>12,965</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2024 \$ '000	2023 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings and other structures	10,536	9,716
Plant and equipment	1,888	2,884
Stormwater drainage	426	–
Other infrastructure	1,913	824
Open space and recreational assets	64	17
Roads, bridges and footpaths	342	1,457
Sewerage network	15	97
Water supply network	426	838
<b>Total</b>	<b>15,610</b>	<b>15,833</b>

#### Details of capital commitments

Material capital commitments include:

- Plant & Heavy Equipment are items ordered but not yet delivered;
- Construction of the below projects is in progress:
  - Glen Willow Training Camp building
  - Solar Array
  - New tip cell
- Mudgee Valley Park new cabins on order

## G3-1 Events occurring after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected the results of the council.

## G4 Statement of developer contributions

### G4-1 Summary of developer contributions

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Drainage	219	291	–	1,192	19	(2)	–	527	–
Open space	2,315	830	–	–	113	(61)	–	3,197	–
Community facilities	510	136	–	–	23	(13)	–	656	–
Transport facilities	1,471	542	–	1,573	61	(353)	–	1,721	–
Car parking	267	–	–	–	10	–	–	277	–
Administration	526	171	–	–	23	(80)	–	640	–
Civic improvements	23	–	–	–	1	–	–	24	–
<b>S7.11 contributions – under a plan</b>	<b>5,331</b>	<b>1,970</b>	<b>–</b>	<b>2,765</b>	<b>250</b>	<b>(509)</b>	<b>–</b>	<b>7,042</b>	<b>–</b>
<b>S7.12 levies – under a plan</b>	<b>478</b>	<b>156</b>	<b>–</b>	<b>–</b>	<b>23</b>	<b>–</b>	<b>–</b>	<b>657</b>	<b>–</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>5,809</b>	<b>2,126</b>	<b>–</b>	<b>2,765</b>	<b>273</b>	<b>(509)</b>	<b>–</b>	<b>7,699</b>	<b>–</b>
S7.4 planning agreements	5,101	1,777	–	–	234	(328)	–	6,784	–
S64 contributions	14,776	3,366	–	1,502	665	(325)	–	18,482	–
<b>Total contributions</b>	<b>25,686</b>	<b>7,269</b>	<b>–</b>	<b>4,267</b>	<b>1,172</b>	<b>(1,162)</b>	<b>–</b>	<b>32,965</b>	<b>–</b>

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.



## G4-2 Developer contributions by plan

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
<b>CONTRIBUTION PLAN: MID-WESTERN REGIONAL 2005 - 2021</b>									
Drainage	219	291	–	1,192	19	(2)	–	527	–
Open space	2,315	830	–	–	113	(61)	–	3,197	–
Community facilities	510	136	–	–	23	(13)	–	656	–
Transport management	1,471	542	–	1,573	61	(353)	–	1,721	–
Car parking	267	–	–	–	10	–	–	277	–
Administration	526	171	–	–	23	(80)	–	640	–
Civic improvements	23	–	–	–	1	–	–	24	–
<b>Total</b>	<b>5,331</b>	<b>1,970</b>	<b>–</b>	<b>2,765</b>	<b>250</b>	<b>(509)</b>	<b>–</b>	<b>7,042</b>	<b>–</b>

## S7.12 Levies – under a plan

**CONTRIBUTION PLAN: MID-WESTERN REGIONAL 2005 - 2021**

94A	478	156	–	–	23	–	–	657	–
<b>Total</b>	<b>478</b>	<b>156</b>	<b>–</b>	<b>–</b>	<b>23</b>	<b>–</b>	<b>–</b>	<b>657</b>	<b>–</b>

## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
<b>1. Operating performance ratio</b>				
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>3,098</b>	<b>3.09%</b>	6.13%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>100,311</b>			
<b>2. Own source operating revenue ratio</b>				
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>81,487</b>	<b>51.46%</b>	57.45%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions <sup>1</sup>	<b>158,351</b>			
<b>3. Unrestricted current ratio</b>				
Current assets less all external restrictions	<b>70,339</b>	<b>3.84x</b>	4.59x	> 1.50x
Current liabilities less specific purpose liabilities	<b>18,295</b>			
<b>4. Debt service cover ratio</b>				
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>27,633</b>	<b>11.00x</b>	10.31x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>2,511</b>			
<b>5. Rates and annual charges outstanding percentage</b>				
Rates and annual charges outstanding	<b>1,583</b>	<b>3.21%</b>	3.15%	< 10.00%
Rates and annual charges collectable	<b>49,322</b>			
<b>6. Cash expense cover ratio</b>				
Current year's cash and cash equivalents plus term deposits	<b>139,840</b>	<b>19.81 months</b>	19.36 months	> 3.00 months
Payments from cash flow of operating and financing activities	<b>7,061</b>			

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

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

## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>1.06%</b>	5.63%	<b>5.84%</b>	0.29%	<b>16.36%</b>	16.37%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>46.57%</b>	54.14%	<b>71.57%</b>	74.69%	<b>78.39%</b>	70.65%	> 60.00%
Total continuing operating revenue inclusive of all grants and contributions <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>3.84x</b>	4.59x	<b>30.08x</b>	18.59x	<b>29.74x</b>	17.39x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>14.95x</b>	13.77x	<b>9.14x</b>	6.78x	<b>5.72x</b>	5.26x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>3.23%</b>	3.03%	<b>3.34%</b>	3.90%	<b>3.10%</b>	3.51%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus term deposits	<b>10.81 months</b>	15.78 months	<b>70.37 months</b>	36.22 months	<b>84.50 months</b>	43.97 months	> 3.00 months
Payments from cash flow of operating and financing activities							

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

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

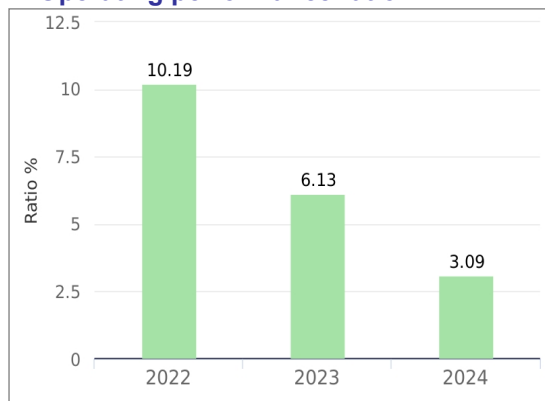
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

## End of the audited financial statements

## H Additional Council disclosures (unaudited)

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

#### 1. Operating performance ratio



**Purpose of operating performance ratio**

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

**Commentary on 2023/24 result**

**2023/24 ratio 3.09%**

Although operating revenue excluding capital grants has been steady this year, remaining at about \$102 million, operating expenses have increased by about \$2.5 million.

Depreciation expense has increased by \$2.5 million and employee benefits and oncosts have increased by \$4 million, however materials and consumables have decreased by \$4 million.

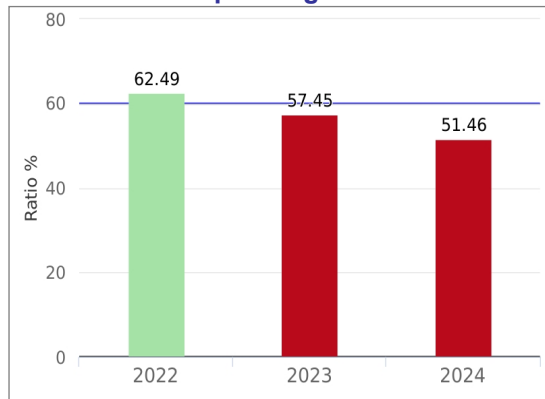
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



**Purpose of own source operating revenue ratio**

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

**Commentary on 2023/24 result**

**2023/24 ratio 51.46%**

Whilst Council's own source revenue from rates and annual charges has increased by approximately \$2.4 million and interest and investment income has increased by approximately \$2.7 million from the prior year, grants and contributions have also increased by an amount of \$18.7 million.

This increase of grants and contributions includes \$24.4 million of non-cash contributions.

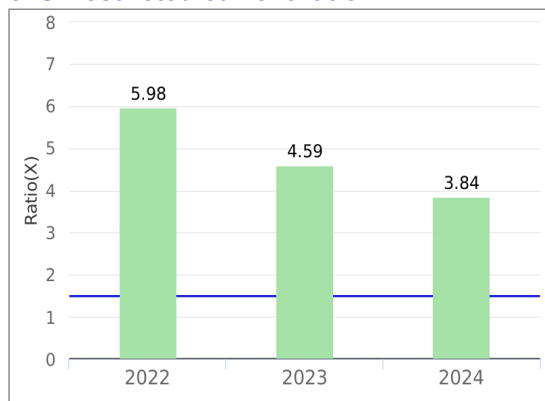
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



**Purpose of unrestricted current ratio**

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

**Commentary on 2023/24 result**

**2023/24 ratio 3.84x**

Council continues to maintain adequacy of working capital.

Council's current unrestricted assets have increased marginally this year. Council's current liabilities have also increased, however a larger portion of those liabilities are restricted due to contract liabilities relating to unspent grants

Benchmark: — > 1.50x

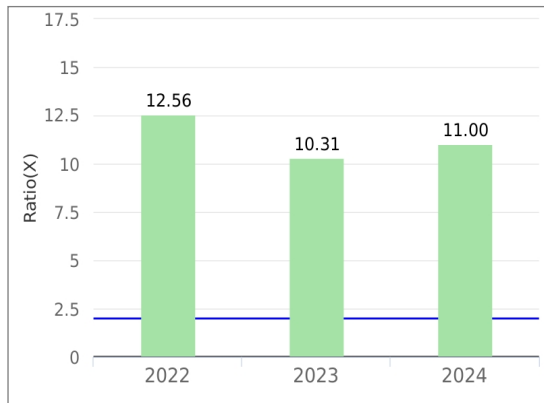
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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

## 4. Debt service cover ratio



**Purpose of debt service cover ratio**

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

**Commentary on 2023/24 result**

**2023/24 ratio 11.00x**

The improvement in this ratio is due to the fact debt servicing costs have decreased due to repayment of a loan in 2024/25, resulting in debt repayment reducing by \$200,000 this financial year compared to 2022/23.

Council's operating result has remained steady

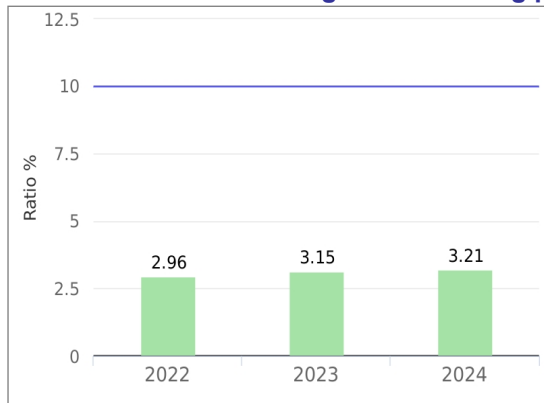
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 5. Rates and annual charges outstanding percentage



**Purpose of rates and annual charges outstanding percentage**

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

**Commentary on 2023/24 result**

**2023/24 ratio 3.21%**

Outstanding rates and annual charges increased by 100k compared to last year whilst rates and annual charges revenue has increased by \$2.4 million.

Council's rates and annual charges outstanding percentage has remained steady.

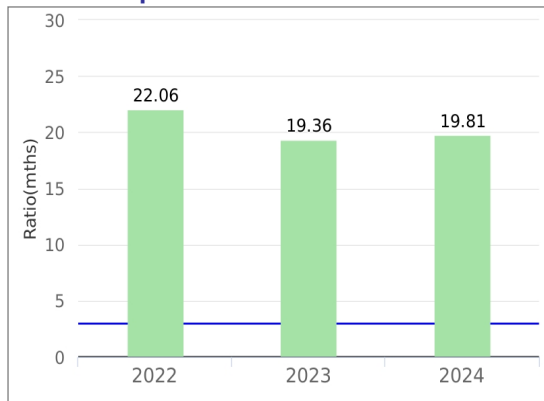
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## 6. Cash expense cover ratio



**Purpose of cash expense cover ratio**

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

**Commentary on 2023/24 result**

**2023/24 ratio 19.81 months**

Council's cash, cash equivalents and term deposits increased by \$9 million, whilst cash payments from operating and financing activities has increased by \$3 million.

Council's cash expense cover ratio has remained steady.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Financial review (unaudited)

### Key financial figures of Council over the past 5 years

	2024 \$ '000	2023 \$ '000	2022 \$ '000	2021 \$ '000	2020 \$ '000
<b>Inflows:</b>					
Rates and annual charges revenue	47,494	45,068	44,707	43,720	39,281
User charges revenue	25,159	26,658	16,599	19,108	16,919
Interest and investment revenue (losses)	6,163	3,414	836	974	1,650
Grants income – operating and capital	65,328	44,117	35,254	44,341	37,253
Total income from continuing operations	159,599	137,790	106,235	115,662	102,168
Sale proceeds from IPPE	2,558	587	3,045	3,087	543
New loan borrowings and advances	6,350	–	7,400	–	1,000
<b>Outflows:</b>					
Employee benefits and on-cost expenses	35,013	31,170	29,479	26,524	25,321
Borrowing costs	711	783	533	691	832
Materials and contracts expenses	35,396	39,015	24,083	22,945	23,221
Total expenses from continuing operations	100,867	98,319	75,145	74,251	77,207
Total cash purchases of IPPE	51,583	42,333	36,289	49,529	36,392
Total loan repayments (incl. leases)	1,800	1,994	1,637	1,535	2,093
Operating surplus/(deficit) (excl. capital income)	692	3,829	8,178	8,041	5,328
<b>Financial position figures</b>					
Current assets	141,369	124,759	102,312	97,120	92,587
Current liabilities	43,620	43,688	33,696	31,149	24,844
Net current assets	97,749	81,071	68,616	65,971	67,743
Available working capital (Unrestricted net current assets)	19,164	14,865	18,146	12,400	11,463
Cash and investments – unrestricted	23,886	15,005	18,235	13,177	14,344
Cash and investments – internal restrictions	37,320	38,988	40,284	28,056	20,426
Cash and investments – total	151,334	142,341	127,770	103,633	86,979
Total borrowings outstanding (loans, advances and finance leases)	18,956	14,335	16,273	10,441	11,923
Total value of IPPE (excl. land and earthworks)	1,786,278	1,641,231	1,458,726	1,327,095	1,283,824
Total accumulated depreciation	490,675	454,786	395,338	345,634	334,411
Indicative remaining useful life (as a % of GBV)	73%	72%	73%	74%	74%

**Source:** published audited financial statements of Council (current year and prior year)



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Mid-Western Regional Council

To the Councillors of Mid-Western Regional Council

### Opinion

I have audited the accompanying financial statements of Mid-Western Regional Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.



A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://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 B4-1 '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.



Cassie Malone  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

30 October 2024  
SYDNEY



Cr Des Kennedy  
 Mayor  
 Mid-Western Regional Council  
 86 Market Street  
 MUDGEE NSW 2850

Contact: Cassie Malone  
 Phone no: 02 9275 7388  
 Our ref: R008-2124742775-8180

30 October 2024

Dear Mayor

**Report on the Conduct of the Audit  
 for the year ended 30 June 2024  
 Mid-Western Regional Council**

I have audited the general purpose financial statements (GPFS) of Mid-Western Regional Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

**INCOME STATEMENT**

**Operating result**

	<b>2024</b>	<b>2023</b>	<b>Variance</b>
	<b>\$m</b>	<b>\$m</b>	<b>%</b>
Rates and annual charges revenue	47.5	45.1	↑ 5.3
Grants and contributions revenue	76.9	58.1	↑ 32.4
Operating result from continuing operations	58.7	39.5	↑ 48.6
Net operating result before capital grants and contributions	0.7	3.8	↓ 81.6

Rates and annual charges revenue (\$47.5 million) increased by \$2.4 million (5.3 per cent) in 2023–24 largely due to the rate peg increase of 4 per cent.

Grants and contributions revenue (\$76.9 million) increased by \$18.8 million (32.4 per cent) in 2023–24 largely due to an increase of \$21.5 million of non-cash capital developer contributions recognised during the year, offset by receiving 85 per cent of the financial assistance grants for 2024-25 in advance (100 per cent in 2022-23).

Council’s operating result from continuing operations (\$58.7 million including depreciation, amortisation and impairment expense of \$24.0 million) was \$19.2 million higher than the 2022–23 result. This was largely driven by the increase in grants and contributions revenue outlined above.

The net operating result before capital grants and contributions (\$0.7 million) was \$3.1 million lower than the 2022–23 result.

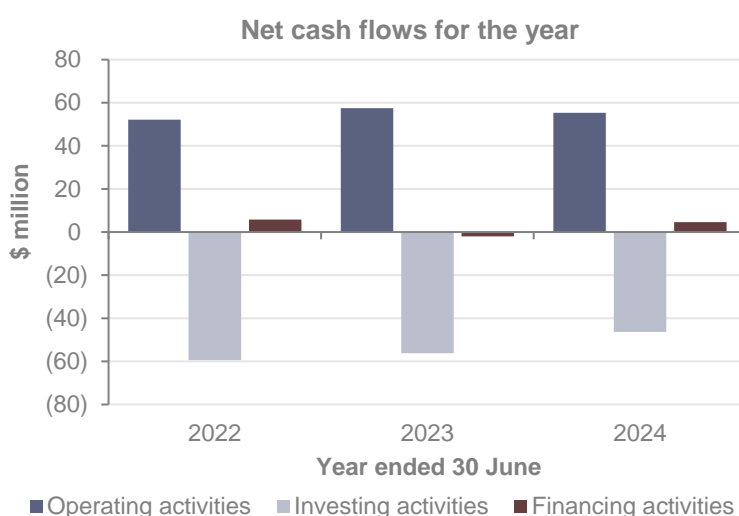
## STATEMENT OF CASH FLOWS

Cash balances (\$18.1 million) increased by \$13.4 million (285 per cent) in 2023–24.

Net cash from investing activities increased this year due to a reduction in purchases and sales of term deposits compared to last year.

Net cash from financing activities increased this year due to an increase in proceeds from borrowings compared to last year.

Net cash flows from operating activities remained consistent.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>151.3</b>	<b>142.3</b>	Externally restricted balances comprise mainly of developer contributions, unspent grant monies, and water and sewer funds.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	90.1	88.3	
• Internal allocations	37.3	39.0	

### Debt

At 30 June 2024, Council had \$19.0 million in secured loans (\$14.3 million in 2022–23).

# PERFORMANCE

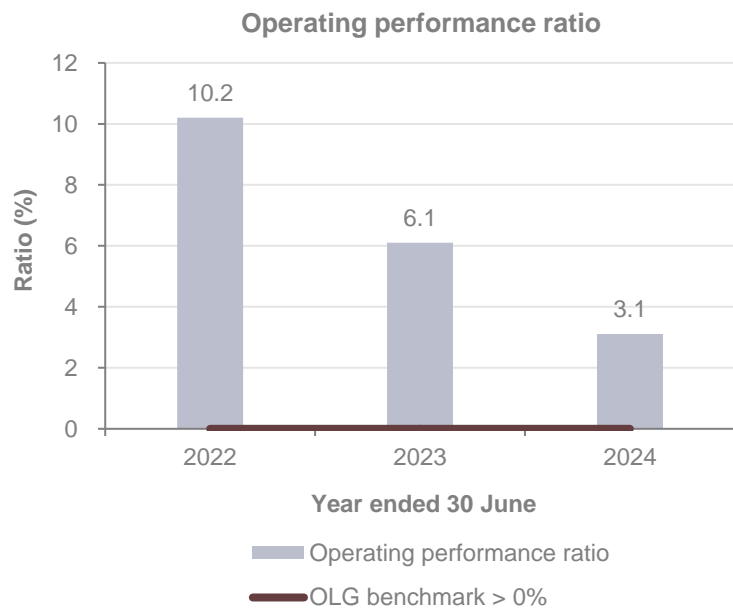
## Performance measures

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

### Operating performance ratio

Council met the benchmark for the current reporting period.

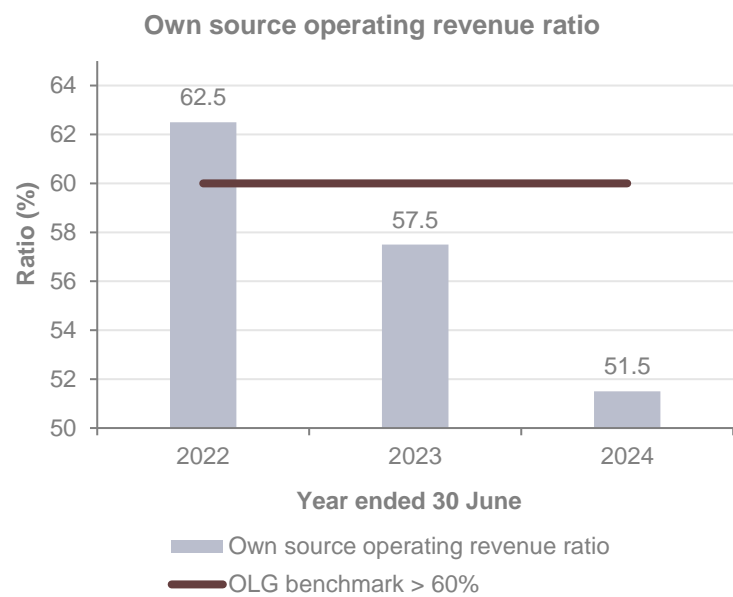
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

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

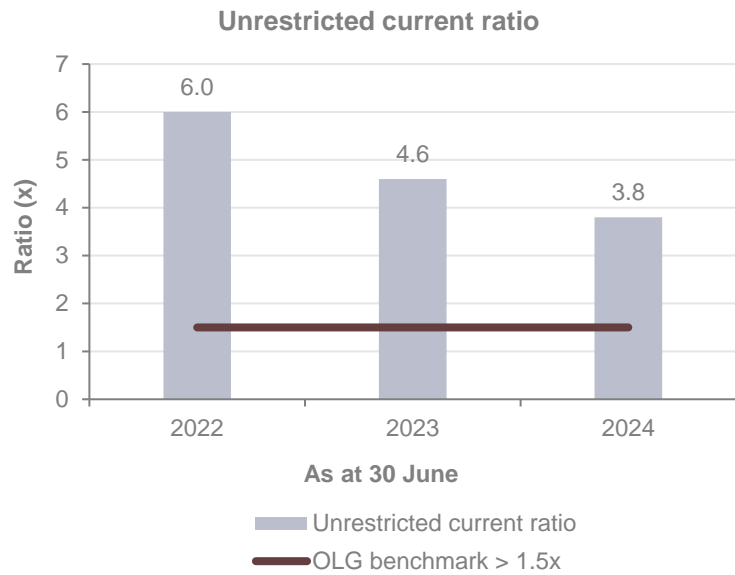
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

Council met the benchmark for the current reporting period.

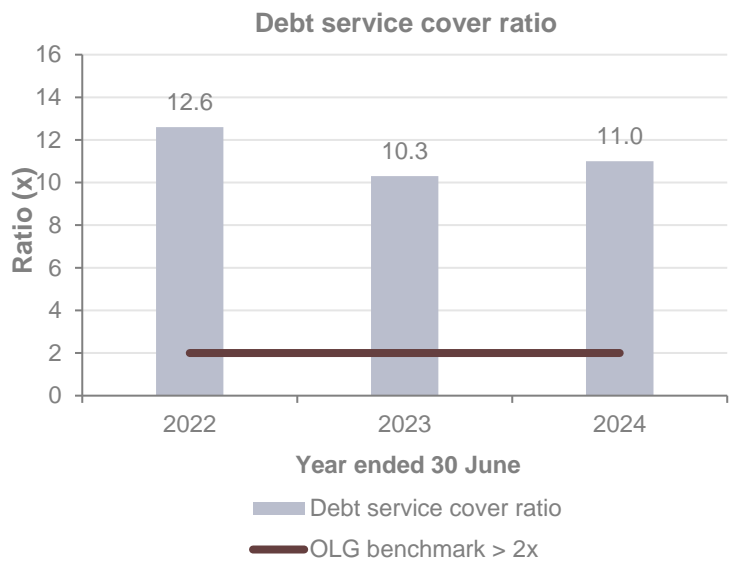
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

Council met the benchmark for the current reporting period.

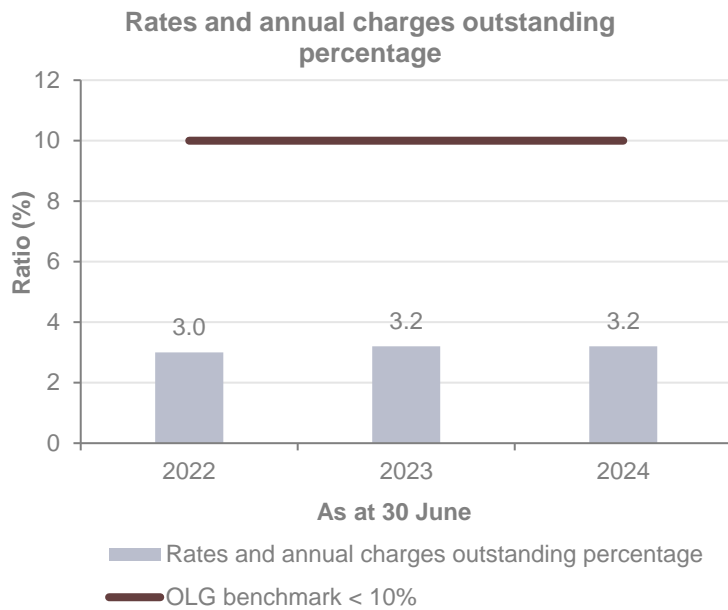
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

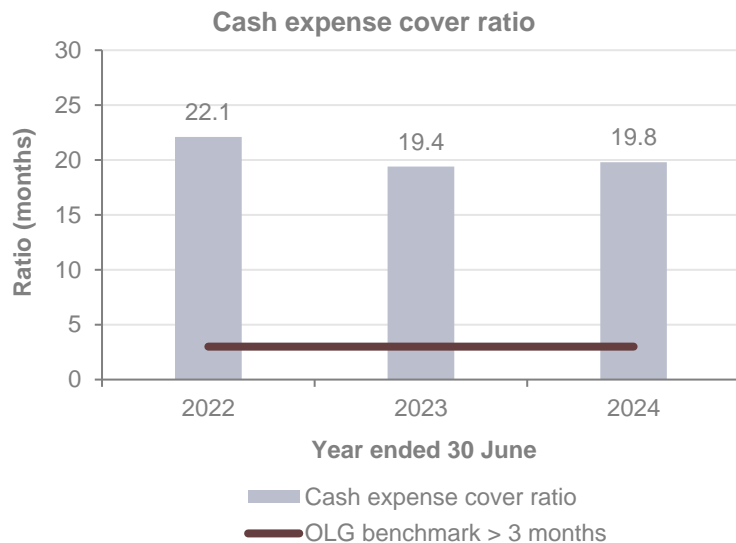
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



### Cash expense cover ratio

Council met the benchmark for the current reporting period.

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



### Infrastructure, property, plant and equipment renewals

Council renewed \$32.0 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on roads, bridges and footpaths. A further \$54.1 million was spent on new assets.

## OTHER MATTERS

### Legislative compliance

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Cassie Malone  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

# FINANCIAL STATEMENTS 2023/24

MID-WESTERN REGIONAL COUNCIL

APPENDIX

**B**

## SPECIAL PURPOSE FINANCIAL STATEMENTS





# Mid-Western Regional Council

## Special Purpose Financial Statements

for the year ended 30 June 2024

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## Mid-Western Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2024

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 16 October 2024.



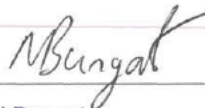
**Des Kennedy**  
**Mayor**  
16 October 2024



**Alex Karavas**  
**Deputy Mayor**  
16 October 2024



**Brad Cam**  
**General Manager**  
16 October 2024



**Neil Bungate**  
**Chief Financial Officer**  
16 October 2024

## Mid-Western Regional Council

### Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Access charges	1,868	1,793
User charges	7,517	6,445
Interest and investment income	1,203	608
Grants and contributions provided for operating purposes	73	8
<b>Total income from continuing operations</b>	<b>10,661</b>	<b>8,854</b>
Employee benefits and on-costs	2,307	2,010
Borrowing costs	19	43
Materials and services	4,805	4,137
Depreciation, amortisation and impairment	2,907	2,638
Net loss from the disposal of assets	73	–
<b>Total expenses from continuing operations</b>	<b>10,111</b>	<b>8,828</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>550</b>	<b>26</b>
Grants and contributions provided for capital purposes	4,133	2,989
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>4,683</b>	<b>3,015</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>4,683</b>	<b>3,015</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(138)	(7)
<b>Surplus (deficit) after tax</b>	<b>4,545</b>	<b>3,008</b>
<b>Plus accumulated surplus</b>	<b>67,753</b>	<b>64,741</b>
<b>Plus/less: prior period error</b>	<b>–</b>	<b>(3)</b>
<b>Plus/less: Transfer to retained earnings for asset disposals</b>	<b>40</b>	<b>–</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	138	7
<b>Return on capital %</b>	<b>0.6%</b>	<b>0.1%</b>
<b>Subsidy from Council</b>	<b>3,605</b>	<b>3,646</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	4,546	3,008
Less: capital grants and contributions (excluding developer contributions)	(4,133)	(2,989)
<b>Surplus for dividend calculation purposes</b>	<b>413</b>	<b>19</b>
<b>Potential dividend calculated from surplus</b>	<b>206</b>	<b>10</b>

## Mid-Western Regional Council

### Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Access charges	7,866	7,442
User charges	798	795
Interest and investment income	1,268	646
Grants and contributions provided for operating purposes	12	146
Other income	37	42
<b>Total income from continuing operations</b>	<b>9,981</b>	<b>9,071</b>
Employee benefits and on-costs	1,787	1,608
Borrowing costs	165	181
Materials and services	3,613	3,163
Depreciation, amortisation and impairment	2,782	2,544
Net loss from the disposal of assets	894	99
<b>Total expenses from continuing operations</b>	<b>9,241</b>	<b>7,595</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>740</b>	<b>1,476</b>
Grants and contributions provided for capital purposes	2,736	3,562
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>3,476</b>	<b>5,038</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>3,476</b>	<b>5,038</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(185)	(369)
<b>Surplus (deficit) after tax</b>	<b>3,291</b>	<b>4,669</b>
<b>Plus accumulated surplus</b>	<b>63,204</b>	<b>58,058</b>
<b>Plus/less: Transfer to retained earnings for asset disposals</b>	<b>691</b>	<b>108</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	185	369
<b>Return on capital %</b>	<b>0.9%</b>	<b>1.7%</b>
<b>Subsidy from Council</b>	<b>3,425</b>	<b>2,189</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	3,291	4,669
Less: capital grants and contributions (excluding developer contributions)	(2,736)	(3,562)
<b>Surplus for dividend calculation purposes</b>	<b>555</b>	<b>1,107</b>
<b>Potential dividend calculated from surplus</b>	<b>278</b>	<b>554</b>

## Mid-Western Regional Council

### Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	261	44
Cash and cash equivalents	2,978	729
Investments	17,925	14,892
Receivables	1,711	1,790
Inventories	304	172
Other	–	26
<b>Total current assets</b>	<b>23,179</b>	<b>17,653</b>
<b>Non-current assets</b>		
Investments	3,940	5,272
Infrastructure, property, plant and equipment	97,067	92,416
<b>Total non-current assets</b>	<b>101,007</b>	<b>97,688</b>
<b>Total assets</b>	<b>124,186</b>	<b>115,341</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	213	–
Payables	688	567
Borrowings	74	380
<b>Total current liabilities</b>	<b>975</b>	<b>947</b>
<b>Non-current liabilities</b>		
Borrowings	–	74
<b>Total non-current liabilities</b>	<b>–</b>	<b>74</b>
<b>Total liabilities</b>	<b>975</b>	<b>1,021</b>
<b>Net assets</b>	<b>123,211</b>	<b>114,320</b>
<b>EQUITY</b>		
Accumulated surplus	72,476	67,753
Revaluation reserves	50,735	46,567
<b>Total equity</b>	<b>123,211</b>	<b>114,320</b>

## Mid-Western Regional Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	12	1
Cash and cash equivalents	2,979	813
Investments	17,935	16,128
Receivables	253	270
Inventories	41	34
Other	–	26
<b>Total current assets</b>	<b>21,220</b>	<b>17,272</b>
<b>Non-current assets</b>		
Investments	3,942	5,710
Infrastructure, property, plant and equipment	100,707	95,679
<b>Total non-current assets</b>	<b>104,649</b>	<b>101,389</b>
<b>Total assets</b>	<b>125,869</b>	<b>118,661</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	51	15
Payables	59	342
Borrowings	654	636
<b>Total current liabilities</b>	<b>764</b>	<b>993</b>
<b>Non-current liabilities</b>		
Borrowings	5,103	5,757
<b>Total non-current liabilities</b>	<b>5,103</b>	<b>5,757</b>
<b>Total liabilities</b>	<b>5,867</b>	<b>6,750</b>
<b>Net assets</b>	<b>120,002</b>	<b>111,911</b>
<b>EQUITY</b>		
Accumulated surplus	67,371	63,204
Revaluation reserves	52,631	48,707
<b>Total equity</b>	<b>120,002</b>	<b>111,911</b>

## 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. Mid-Western Regional Council Water Supply

Comprising the activities and net assets of the water supply operations servicing the towns of Mudgee, Gulgong, Rylstone, and Kandos.

##### b. Mid-Western Regional Council Waste Water Services

Comprising the activities and net assets of the sewerage reticulation and treatment operations servicing the towns of Mudgee, Gulgong, Rylstone, and Kandos.

### Taxation equivalent charges

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

#### Notional rate applied (%)

Corporate income tax rate – 25% (Last Year 25%)

## Note – Material accounting policy information

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

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

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

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% (Last Year 25%).

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

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

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

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/06/24.



## Note – Material accounting policy information

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### **(iii) Dividends**

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with 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 are submitted to DCCEEW.



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Mid-Western Regional Council

To the Councillors of Mid-Western Regional Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Mid-Western Regional Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

## **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://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.



Cassie Malone  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

30 October 2024  
SYDNEY

# FINANCIAL STATEMENTS 2023/24

MID-WESTERN REGIONAL COUNCIL

APPENDIX

**C**

## SPECIAL SCHEDULES



# Mid-Western Regional Council

## Special Schedules

for the year ended 30 June 2024

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Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

## Mid-Western Regional Council

### Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	29,741	<b>31,116</b>
Plus or minus adjustments <sup>2</sup>	b	158	<b>232</b>
<b>Notional general income</b>	c = a + b	<b>29,899</b>	<b>31,348</b>
<b>Permissible income calculation</b>			
Percentage increase	d	4.00%	<b>4.50%</b>
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	1,196	<b>1,411</b>
<b>Sub-total</b>	g = (c + e + f)	<b>31,095</b>	<b>32,759</b>
Plus (or minus) last year's carry forward total	h	27	–
Less valuation objections claimed in the previous year	i	(6)	–
<b>Sub-total</b>	j = (h + i)	<b>21</b>	–
<b>Total permissible income</b>	k = g + j	<b>31,116</b>	<b>32,759</b>
Less notional general income yield	l	31,116	<b>32,768</b>
<b>Catch-up or (excess) result</b>	m = k – l	–	<b>(9)</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	–	<b>9</b>
<b>Carry forward to next year <sup>6</sup></b>	p = m + n + o	–	–

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Mid-Western Regional Council

To the Councillors of Mid-Western Regional Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Mid-Western Regional Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.



## Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

## Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://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.



Cassie Malone  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

30 October 2024  
SYDNEY

## Mid-Western Regional Council

## Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Buildings and other structures	Buildings	1,315	1,315	4,058	3,880	123,836	172,345	24.0%	2.0%	71.7%	2.3%	0.0%
	Other structures	19	19	–	–	603	1,020	59.9%	28.5%	6.6%	3.3%	1.7%
	<b>Sub-total</b>	<b>1,334</b>	<b>1,334</b>	<b>4,058</b>	<b>3,880</b>	<b>124,439</b>	<b>173,365</b>	<b>24.2%</b>	<b>2.2%</b>	<b>71.3%</b>	<b>2.3%</b>	<b>0.0%</b>
Roads	Roads	9,336	9,336	5,455	5,331	302,720	449,425	27.8%	46.6%	15.6%	7.4%	2.6%
	Bridges	5,370	5,370	177	87	76,119	140,449	9.9%	34.7%	40.8%	8.2%	6.4%
	Footpaths and Cycleways	174	174	68	49	11,098	17,925	41.9%	35.7%	18.2%	2.9%	1.3%
	Other road assets (incl. earthworks)	16,161	16,161	58	53	411,124	429,604	11.1%	36.8%	38.1%	7.4%	6.6%
	<b>Sub-total</b>	<b>31,041</b>	<b>31,041</b>	<b>5,758</b>	<b>5,520</b>	<b>801,061</b>	<b>1,037,403</b>	<b>18.7%</b>	<b>40.7%</b>	<b>28.4%</b>	<b>7.4%</b>	<b>4.8%</b>
Water supply network	Water supply network	10,394	10,394	3,373	3,598	88,492	164,854	21.8%	25.6%	35.9%	10.2%	6.5%
	<b>Sub-total</b>	<b>10,394</b>	<b>10,394</b>	<b>3,373</b>	<b>3,598</b>	<b>88,492</b>	<b>164,854</b>	<b>21.8%</b>	<b>25.6%</b>	<b>35.9%</b>	<b>10.2%</b>	<b>6.5%</b>
Sewerage network	Sewerage network	19,101	19,101	2,333	2,450	95,805	162,486	30.1%	30.0%	8.5%	19.8%	11.6%
	<b>Sub-total</b>	<b>19,101</b>	<b>19,101</b>	<b>2,333</b>	<b>2,450</b>	<b>95,805</b>	<b>162,486</b>	<b>30.1%</b>	<b>30.0%</b>	<b>8.5%</b>	<b>19.8%</b>	<b>11.6%</b>
Stormwater drainage	Stormwater drainage	599	599	735	679	42,972	56,795	31.7%	7.7%	57.4%	2.9%	0.3%
	<b>Sub-total</b>	<b>599</b>	<b>599</b>	<b>735</b>	<b>679</b>	<b>42,972</b>	<b>56,795</b>	<b>31.7%</b>	<b>7.7%</b>	<b>57.4%</b>	<b>2.9%</b>	<b>0.3%</b>
Open space / recreational assets	Swimming pools	33	33	1,433	1,613	6,303	12,690	30.1%	22.9%	46.3%	0.6%	0.1%
	Other Recreational/Open Space	660	660	4,117	4,207	26,089	34,503	60.3%	20.6%	13.0%	5.8%	0.3%
	<b>Sub-total</b>	<b>693</b>	<b>693</b>	<b>5,550</b>	<b>5,820</b>	<b>32,392</b>	<b>47,193</b>	<b>52.2%</b>	<b>21.2%</b>	<b>22.0%</b>	<b>4.4%</b>	<b>0.2%</b>
Other infrastructure assets	Other infrastructure assets	601	601	1,380	1,452	24,917	36,044	44.2%	28.2%	22.7%	4.1%	0.8%
	<b>Sub-total</b>	<b>601</b>	<b>601</b>	<b>1,380</b>	<b>1,452</b>	<b>24,917</b>	<b>36,044</b>	<b>44.2%</b>	<b>28.2%</b>	<b>22.7%</b>	<b>4.1%</b>	<b>0.8%</b>
<b>Total – all assets</b>		<b>63,763</b>	<b>63,763</b>	<b>23,187</b>	<b>23,399</b>	<b>1,210,078</b>	<b>1,678,140</b>	<b>22.6%</b>	<b>32.3%</b>	<b>32.3%</b>	<b>8.1%</b>	<b>4.7%</b>

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

## Mid-Western Regional Council

### Report on infrastructure assets as at 30 June 2024

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#### 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

## Mid-Western Regional Council

## Report on infrastructure assets as at 30 June 2024

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
<b>Buildings and infrastructure renewals ratio</b>				
Asset renewals <sup>1</sup>	<u>27,757</u>	<b>142.21%</b>	77.45%	> 100.00%
Depreciation, amortisation and impairment	<u>19,518</u>			
<b>Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard	<u>63,763</u>	<b>5.13%</b>	5.45%	< 2.00%
Net carrying amount of infrastructure assets	<u>1,241,781</u>			
<b>Asset maintenance ratio</b>				
Actual asset maintenance	<u>23,399</u>	<b>100.91%</b>	98.98%	> 100.00%
Required asset maintenance	<u>23,187</u>			
<b>Cost to bring assets to agreed service level</b>				
Estimated cost to bring assets to an agreed service level set by Council	<u>63,763</u>	<b>3.80%</b>	4.02%	
Gross replacement cost	<u>1,678,140</u>			

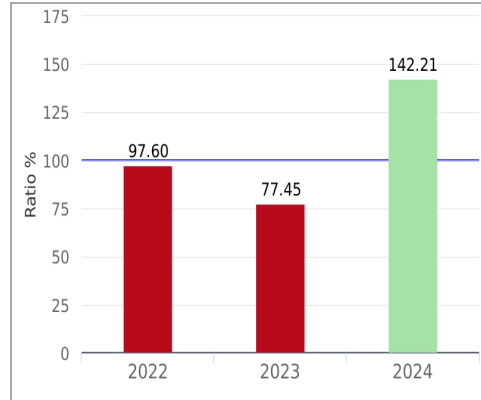
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

# Mid-Western Regional Council

## Report on infrastructure assets as at 30 June 2024

### Buildings and infrastructure renewals ratio



**Buildings and infrastructure renewals ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result	
23/24 ratio	142.21%
Capital works program included higher renewal work than prior years, mostly relating to roads.	

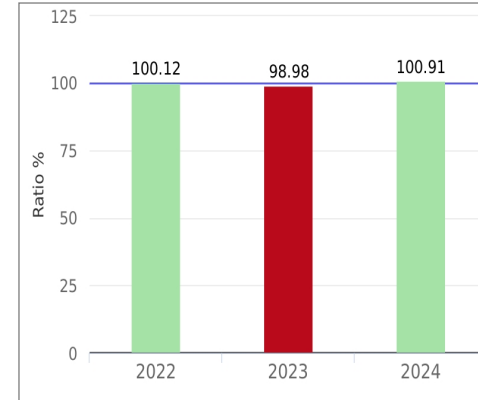
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Asset maintenance ratio



**Asset maintenance ratio**

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result	
23/24 ratio	100.91%
Asset maintenance is on target with required maintenance.	

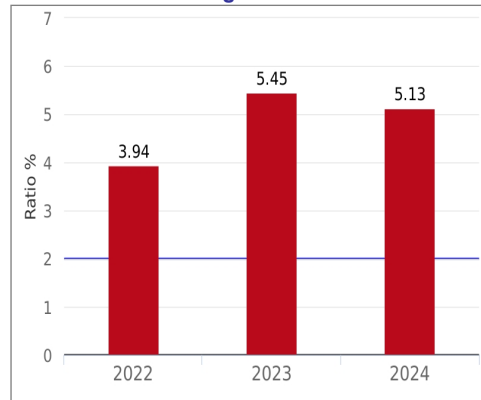
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Infrastructure backlog ratio



**Infrastructure backlog ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result	
23/24 ratio	5.13%
Backlog has slightly reduced from the prior year, with Natural disaster damage rectification. Delays in maintenance of some assets reduced asset conditions, resulting in a higher cost to bring assets back to the agreed service level.	

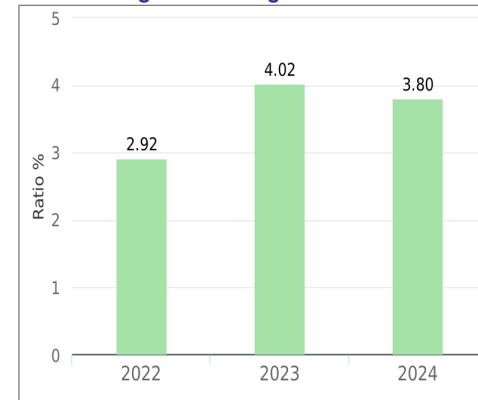
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### Cost to bring assets to agreed service level



**Cost to bring assets to agreed service level**

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
23/24 ratio	3.80%
This ratio has remained low, as Council continues to renew most of its existing assets.	

## Mid-Western Regional Council

### Report on infrastructure assets as at 30 June 2024

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>177.43%</b>	105.45%	<b>34.46%</b>	3.96%	<b>70.50%</b>	13.71%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>3.25%</b>	3.44%	<b>11.47%</b>	11.81%	<b>19.50%</b>	20.32%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>99.26%</b>	98.76%	<b>106.67%</b>	103.45%	<b>105.02%</b>	95.09%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>2.54%</b>	2.67%	<b>6.30%</b>	6.53%	<b>11.76%</b>	12.31%	

(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.