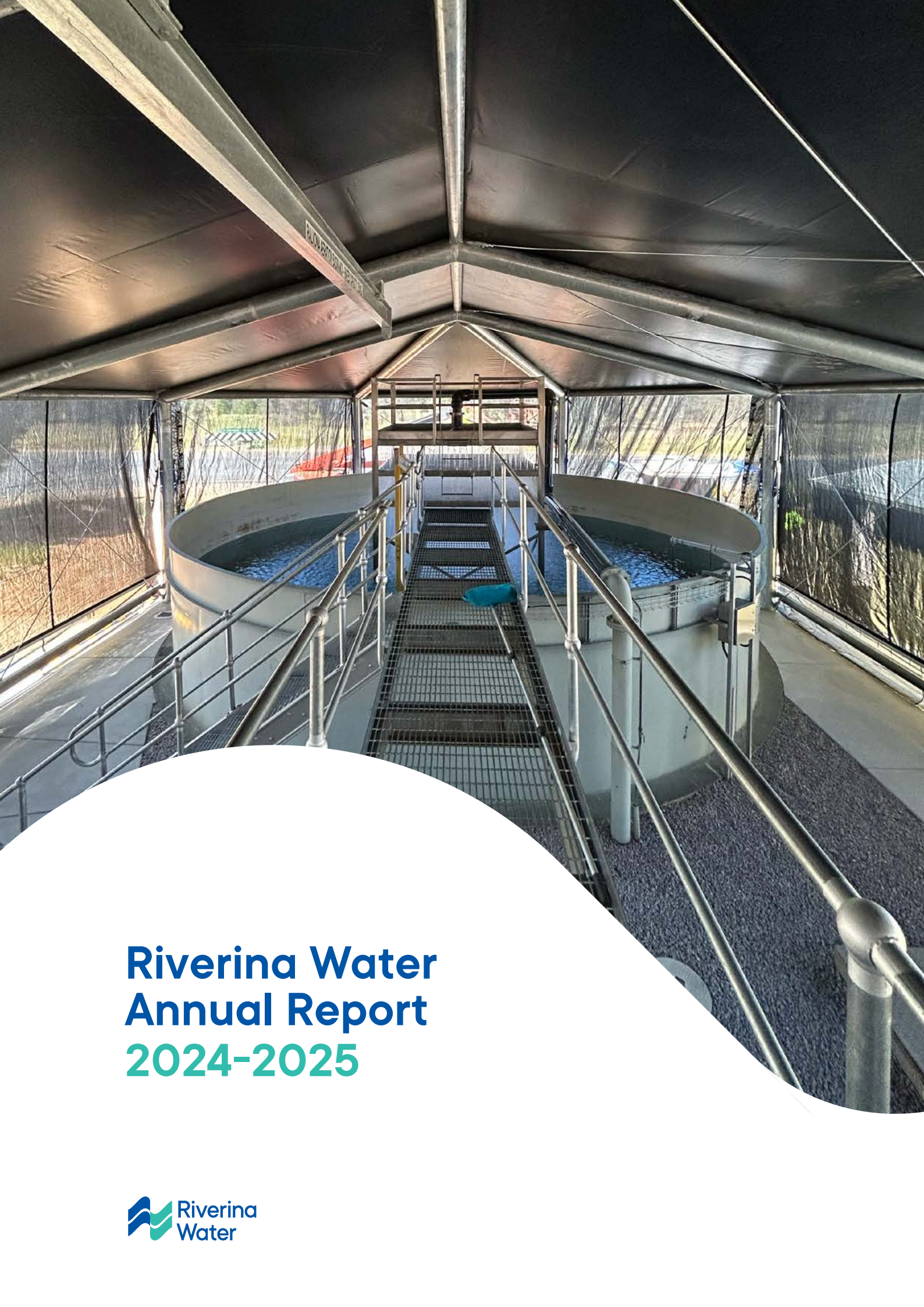




Riverina Water Annual Report 2024-2025

All images: Riverina Water County Council

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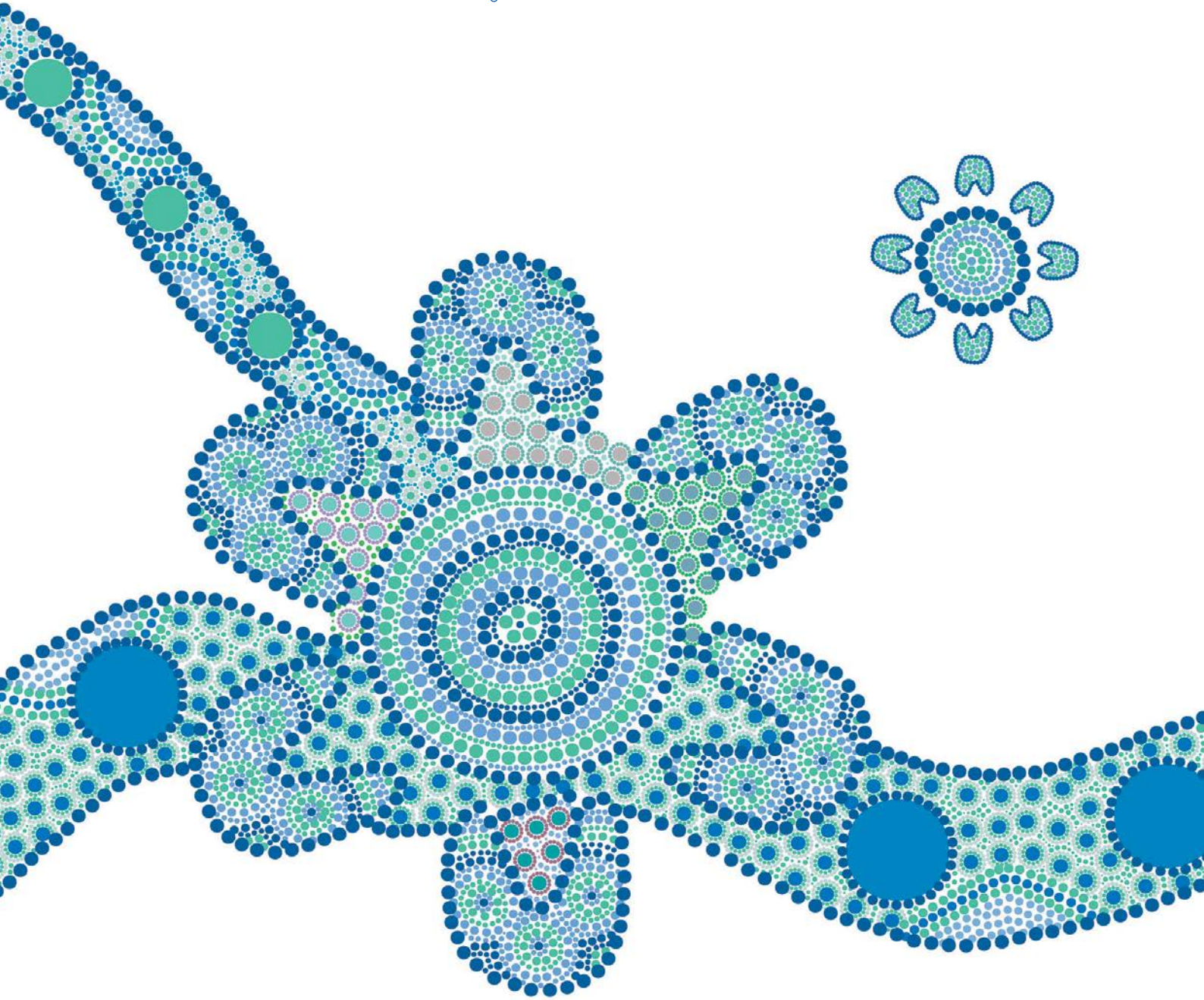
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Acknowledgement of Country

Riverina Water County Council acknowledges the Traditional and continuing Custodians of the land we supply water on, the Wiradyuri people. We pay our respects to Elders past, present and future, as well giving our respect to all First Nations Peoples living in this community.

We recognise the deep cultural connection Wiradyuri and First Nations communities have with the lands and waters of this region.



Our corporate documents feature elements from the artwork *Living Water* by Wiradyuri artist Owen Lyons. The artwork was commissioned by Riverina Water for its Reconciliation Action Plan. Learn more: rwcc.nsw.gov.au/reconciliation

All other images: Riverina Water County Council

About our Annual Report

This Annual Report outlines Riverina Water's progress on implementing its Delivery Program (DP) 2022-2023 – 2025-2026 and Operational Plan (OP) 2024-2025 and achievement against our budget. It also presents Riverina Water's audited financial statements for the year ending 30 June 2025.

The report aims to answer the following questions:

- › Did Riverina Water do what it said it would do?
- › If yes, how much did it do and how well did it do?
- › If not, why not? Will it happen later, or not at all?

The report is Riverina Water's primary tool for reporting to our community and stakeholders on service delivery and financial performance.

A message from our Chairperson and Chief Executive Officer

We are pleased to present Riverina Water's Annual Report for 2024-2025.

Yet again we are experiencing very good seasonal conditions which is contributing to a fourth year of improved confidence for the annual cropping period. Increased rainfall has underpinned economic activity for the region and importantly, has assisted to restore business confidence that continues to drive investment for the region.

In marking Riverina Water's 27th year, this report highlights our ongoing success in supporting the health and prosperity of our region.

Overall water production for 2024-2025 was 16,907 megalitres, a significant increase of 1,351 megalitres on 2023-2024 overall production (which was a year of high rainfall and thus lower water sales).

In 2024-2025, we continued to implement our Community Engagement Strategy to support our residents and customers who are at the centre of everything that we do. A further initiative included continuing our drinking water refill station program for our constituent councils. The very popular Community Grants Program provided grants to community organisations to the value of \$100,000 with Riverina Water having now allocated \$1.7m over the past six years to community organisations throughout our supply area.

Finances

We remain committed to providing water at the lowest sustainable cost. In 2019-2020 and again in 2020-2021, the Board decided not to increase any of Riverina Water's fees and charges in recognition of the then dry seasonal conditions. In 2024-2025 Riverina Water increased its fees and charges by 3% or \$15 a year for the average annual water account. The access charge was held to an annual amount of \$180 for 2024-2025.

The adopted budget for 2024-2025 included a forecast operating surplus result of \$413,000. The actual surplus result for 2024-2025 was \$5,596,000, which

was pleasing and once again, highlighted the sensitive relationship between annual seasonal conditions and Riverina Water's operating result.

In addition, Riverina Water continued with an extensive capital works program of \$13.1m in 2024-2025 and then averaging around \$15m per annum for the following 3 years.

One of the most pleasing aspects of annual budget are the sponsorships that we provide to various organisations across our four constituent Councils. During 2024-2025, more than \$87,945 in financial support was provided to 31 events, organisations and initiatives.

Strategy

In June 2021 Riverina Water adopted its new Integrated Water Cycle Management Plan (IWCMP). This Plan replaced the former IWCMP which was adopted in 2011. The IWCMP informs the future activities of council which supports our growing communities.

In June 2022 we adopted the Business Activity Strategic Plan (BASP). The BASP is Riverina Water's strategy for implementing the priorities from its 30 - year IWCMP. It ensures that Council aligns itself to the provision of appropriate, affordable, cost-effective and sustainable urban water services that meet community needs and protect public health and the environment.

The BASP is a key strategic tool in Riverina Water's overall strategic planning framework. The BASP should be read alongside Riverina Water's Resourcing Strategy and Community Engagement Strategy.

The BASP has been developed having regard to the Community Strategic Plans of our four constituent councils and complies with the NSW Government's Best-Practice Management of Water Supply and Sewerage Guidelines (2007).

In June 2025 we reviewed and adopted a revised BASP to reflect changes in our strategic direction influenced by significant growth in Wagga Wagga and many of our rural towns and communities..

Water quality

The availability of good quality drinking water remains one of the most important factors in the ongoing good health of any population. Riverina Water continues to be a leading supplier of the highest standard drinking water. We acknowledge the ongoing dedication, commitment and hard work of all our employees. We thank them all for all they have achieved in this year of change.

Our team

We are fortunate to have an experienced and diverse Board that provides strong support to our executive team. Following the local government elections in September 2024 a new Board was elected (as referenced later in this Report). The new Board has continued to provide a sound and supportive base to Riverina Water and both of us. We wish to acknowledge them all for their commitment to Council. We also acknowledge the efforts of the senior management team for their timely and sound advice to the Board.

Our sincere appreciation to our hardworking and dedicated staff who maintain our extensive water supply network. Your efforts are recognised and appreciated as identified by the outstanding results revealed in our annual customer satisfaction survey.

Finally, we wish to acknowledge and thank our constituent councils and our customers for the support you provide to us.



A handwritten signature in blue ink, appearing to read 'Tim Koschel'.

**Councillor Tim Koschel, JP, GAICD
Chairperson**



A handwritten signature in blue ink, appearing to read 'Andrew Crakanthorp'.

**Andrew Crakanthorp, GAICD
Chief Executive Officer**

Our planning and reporting

Riverina Water planning and reporting is guided by the NSW local government Integrated Planning & Reporting (IP&R) framework.

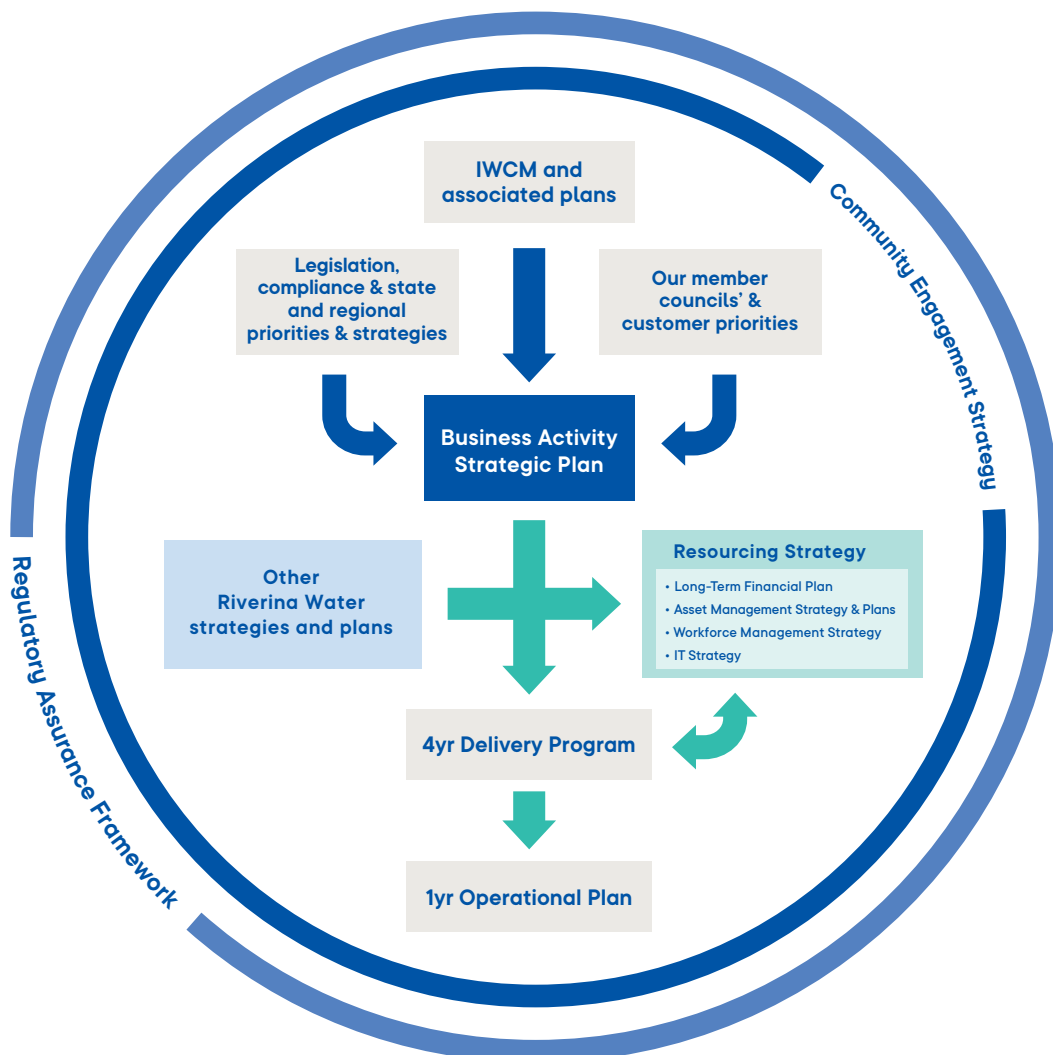
As a council responsible for water supply, Riverina Water must also comply with the requirements of the NSW Department of Planning and Environment's regulatory objectives, its regulatory and assurance functions and associated processes as outlined in the Regulatory and Assurance Framework for local water utilities (RAF). The framework applies to local water utilities in regional NSW and commenced on 1 July 2022.

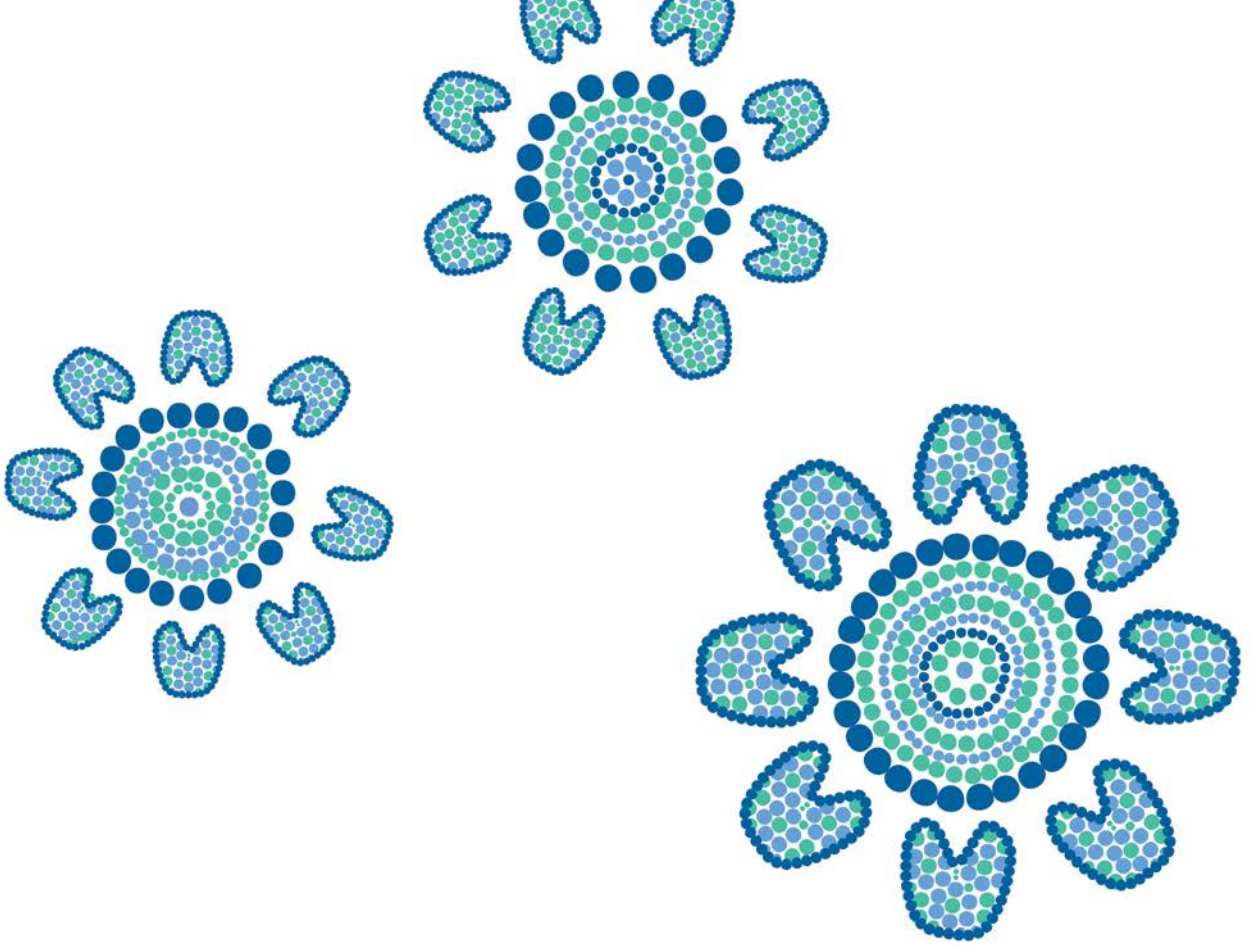
Our Integrated Water Cycle Management Plan (IWCMP) sets out our 30-year strategy for delivering water. Our Business Activity Strategic Plan (BASP) 2022-2032 outlines our strategic objectives for the next 10 years.

Riverina Water developed a four-year Delivery Program under the BASP. This Program outlines our principal activities and the strategies to achieve the objectives within the BASP and the longer term capital projects identified in the IWCMP. The 2024-2025 annual report provides results for Yr 3 of the Delivery Program, which is the final year due to a shortened Board term.

Each year we develop an Operational Plan and supporting budget that details the specific actions and projects we will undertake that year to meet our objectives in the Delivery Program. The Operational Plan and Delivery Program are presented as one document, referred to as the DPOP.

The 2024-2025 Annual Report presents our results for Year 3 of the DPOP 2022-2023 – 2025-2026.





Our vision

Provide passionate and professional leadership in the water industry.

Our mission

To provide our community with safe, reliable water at the lowest sustainable cost.

Our values



Respect

We value the contributions and abilities of all our people and engage with each other, our customers, and community members with professionalism and integrity.



Connection

We have a friendly, inclusive and positive work environment where we nurture each other to grow and celebrate our success.



Safety

We foster a work environment that is both physically and emotionally safe for our staff, customers and community.



Cooperation

We communicate with our staff and customers to understand their views and interests to identify opportunities to improve and enhance our positive impact.

Our strategic priorities

Our people

We have a high-performance culture, achieved through accountability, diversity, respect and investment in our people.



Our business

We strive to be an industry leader by continuously improving our operations and the management of our assets.



Our community

We enable our community and customers to thrive by providing exceptional service and demonstrating social responsibility.



Our focus areas

- › **Customer-centricity**
We put customers at the heart of everything we do
- › **Innovation**
We are a successful organisation that pursues innovation and continuous improvement at all times
- › **Sustainability**
We are environmentally responsible, financially secure and aspire to have a positive impact on our natural world

Progress of the Business Activity Strategic Plan (BASP) 2022-2032

This annual report provides an update on the achievement of objectives identified in the Business Activity Strategic Plan (BASP). The Local Government Regulations 2021 (the Regulations) outline the following requirements for a business activity strategic plan for county councils.

219 (1) A business activity is a plan developed and endorsed by a county council that;

- a. Identifies the main business priorities of the council covering a period of at least 10 years from when the plan is endorsed and
- b. establishes strategic objectives together with strategies for achieving those objectives, and
- c. has been developed having due regard to the community strategic plans of the county council's strategic plans of the county council's constituent councils and in consultation with those councils.

Whilst this report contains some highlights of what has been achieved, it should be read in conjunction with the previous six-month Delivery Program and Operational Plan progress reports to the Board, and the End of Term Report 2024. These can be found on our website.

The End of Term report for the outgoing Board was presented to the December 2024 Board meeting and was appended to the 2023-2024 annual report as required under the IP&R guidelines. A revision of the Business Activity Strategic Plan was undertaken by the new Board at the same time, resulting in *Leading into 2035* (the Business Activity Strategic Plan 2025-2026 - 2035-2036). *Leading into 2035* has informed the development of the new DPOP which commenced on 1 July 2025.

Strategic pillar 1: Our people

We have a high-performance culture, achieved through accountability, diversity, respect, and investment in our people

Key performance indicator	Result
Our workforce reflects the diversity of our community	Not achieved. Further work to be done on diversity, equity and inclusion.
Riverina Water is a recognised and awarded employer of choice	Riverina Water was recognised in 2020 by Riverina TAFE as an employer of choice and strives to maintain the associated high standards. The annual community survey consistently reflects well on staff at all levels.
Staff indicate Riverina Water is a positive respectful and safe place to work	The bi-annual staff survey was conducted during early 2025 with Safety rating as a strength at Riverina Water. The survey identified opportunities for improvement including processes, staff recognition and recruitment.
Staff turnover levels sit below industry benchmarks	Riverina Water turnover sits 2.69% below industry benchmark.
We continue our tradition of a strong safety culture	The WHS Committee meets regularly and has a good relationship with the Management Executive Team and the Leadership Team. The annual Safety Breakfast is well attended and engaging for all staff. Implementation of the WHS Strategic Plan has commenced.
We have a culture of innovation and continuous improvement	The suite of corporate documents including our 2025 Strategic Workforce Plan encourages and rewards innovation and continuous improvement.
We have the right combination of skills, knowledge and experience to achieve our goals	Identified staff skills training plans delivered.

Strategic pillar 2: Our business

We strive to be an industry leader by continuously improving our operations and the management of our assets

Key performance indicator	Result
Our asset management is compliant with ISO55000	Our maturity assessment against the principles of ISO55000 was deemed basic. Improvements have included implementing a new centralised asset management system, reconciling assets with financial system, validating asset database with field information and capturing works and preventative maintenance programs.
Our customer base is increased on 2022 levels	4.1% increase on 2022 customer accounts.
Our KPIs are relevant, ambitious and quantifiable	We are progressing well on this KPI. In 2024-2025, considerable work was undertaken to review and refine our performance measures.
We apply contemporary technology to operate efficiently	Successful implementation of our new ERP system, early adopter program for the new customer portal.
We are financially secure	Based on the 2024-2025 indicative results, the financial performance is strong and supports positive financial metrics, confirming that we remain financially secure.
We deliver agreed service levels with our assets efficiently	Service levels are met efficiently through: › Improved asset data and workflow management via the new ERP system › Enhanced hydraulic modelling that drives capital works prioritisation › Integrated network oversight across planning, operations, and maintenance, evident in high reliability scores (4.65/5) and fast customer request resolution within customer service levels › Water quality compliance with ADWG
We have effective two-way communication with our constituent councils	Regular quarterly meetings are held at officer level with Wagga City Council. The Chair and CEO also meet annually with the Mayors and General Managers of the four constituent Councils. Various Memorandum of Understandings with all Councils exist and are effectively managed.
We plan ahead and are accountable for our promises	All corporate planning undertaken with appropriate reviews of all strategic planning documents completed.

Strategic pillar 3: Our community

We enable our community and customers to thrive by providing exceptional service and demonstrating social responsibility

Key performance indicator	Result
Average household water consumption trends downwards	Water demand management such as water restrictions remain in place, however further demand management strategies are being reviewed to align with new industry framework.
Our communities and customers understand the vital role we play in their everyday lives	55% of customers surveyed had some understanding of where their drinking water comes from.
Our communities lives are enriched by Riverina Water	The Community Grants Program "Enriching Communities" is successfully delivered every year with in excess of \$200,000 injected into community events and programs.
We are acknowledged as an industry leader	Riverina Water has as its vision "provide passionate and professional leadership in the water industry". Various Awards in recent years recognise our efforts to be an industry leader and the challenge is ongoing.
We have a meaningful and genuine relationship with the First Nations community	Our first Reconciliation Action Plan was launched in late 2024 with good progress on many of the actions.
We operate with net-zero emissions	Net emissions reduction is reliant on implementation of the solar project. This project is awaiting approvals and has been delayed behind original project schedule.
We receive excellent feedback and awards for our customer service	4.56/5 satisfaction with customer service. Finalists in the Australian Water Assoc. Customer Experience Awards.

Our people

Objective

We have a high performance culture, achieved through accountability, diversity, respect and investment in our people



Personnel & delegation

Senior Staff



Andrew Crakanthorp
Chief Executive Officer
January 2018 to present

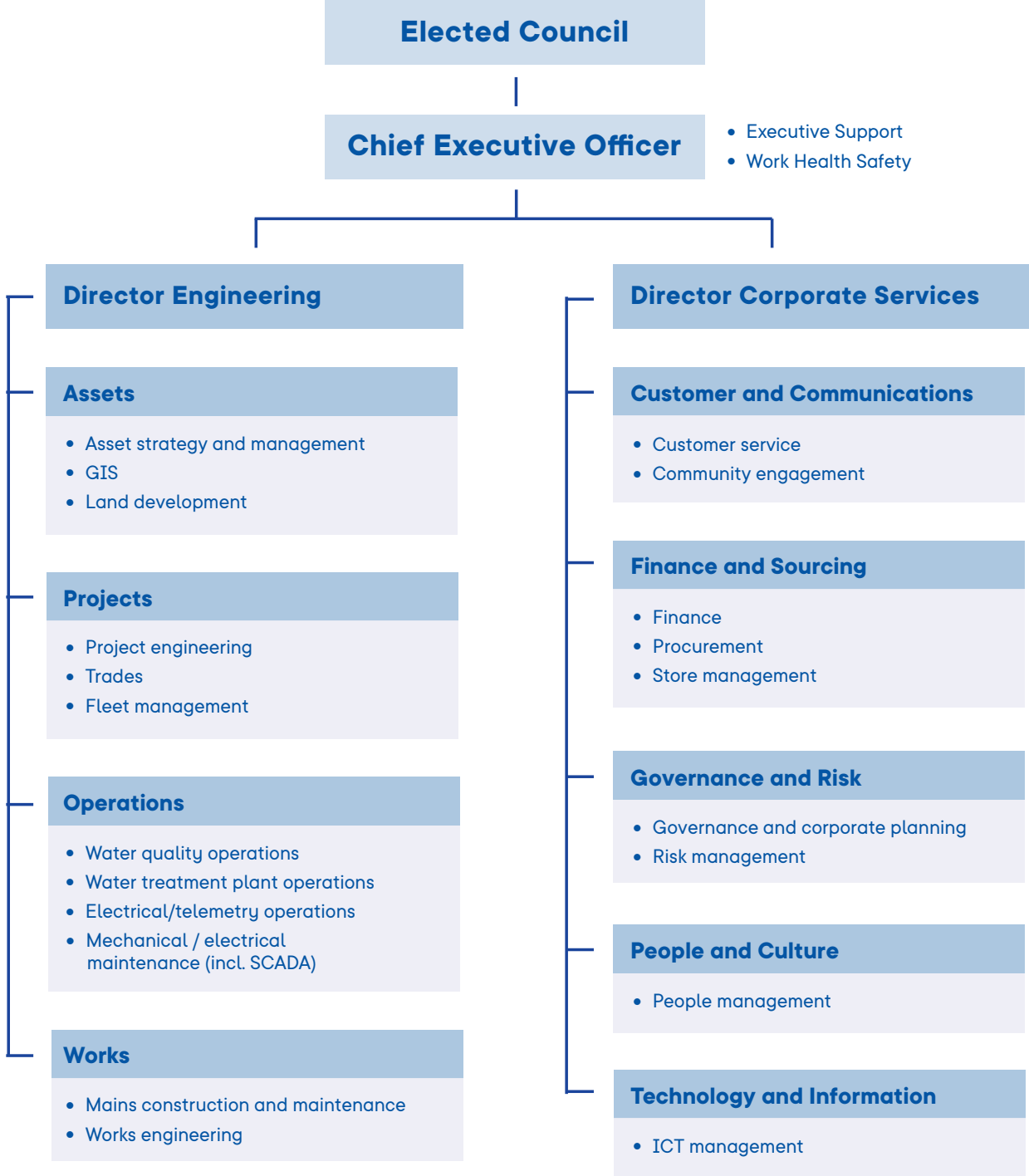


Emily Tonacia
Director Corporate Services
July 2021 to present



Troy van Berkel
Director Engineering
May 2023 to present

Organisation structure



People & culture activities undertaken

Riverina Water employs a diverse workforce of skilled professionals across the engineering and corporate services divisions. Our workforce also includes a Traineeship/Apprenticeship/Cadetship program. Over this year we had 7 Apprentices/Trainees and 2 Cadet Engineers. Further details on the breakdown of employees are detailed in the workforce statistics section of this report.

Riverina Water’s commitment to developing and retaining a skilled workforce within the local community is demonstrated through the ongoing engagement of apprentices and trainees and the hosting of work experience placements throughout the year.

An employee engagement survey was held in early May 2025. Areas of focus identified in the survey for action include Processes, Recruitment, Recognition and Leadership. Employees will be involved in contributing to these action plans in the coming year.

Learning & development opportunities

Employee learning and development is a significant commitment for Riverina Water. Over 2024-2025 Riverina Water invested in employee career development.

Number of employees undertaking training and development for last financial year:	109
Percentage of training completed for last financial year:	85.15%

Organisation culture

The initiatives below represent ongoing work Riverina Water has embarked on to develop our people and embedding a culture of inclusiveness and high performance. Over the past year Riverina Water has focused on embedding our Values and creating a positive culture.

- › This year, the Staff Annual Review Process (SARP) continued to be goal setting, skills and position review, and to identify opportunities for career progression and planning and a better way to evaluate performance and provide feedback on performance. The SARP process also incorporates reinforcement of our organisational Values – Respect, Safety, Connection and Cooperation with our workforce. For the first time, this year, Leaders were encouraged to set goals that contribute to a positive workplace

culture and actively embed these values in their teams, strengthening alignment between individual performance and organisational purpose.

- › Ongoing delivery of a Health and Wellbeing Strategy. Riverina Water has continued to improve and deliver ‘Well’ – Riverina Water’s wellbeing program which was developed to provide employees with the support and skills to be happy and healthy at work.
- › Training & Development of our people. Riverina Water remains committed to the ongoing development of our workforce by ensuring all employees have access to relevant training and skill-building opportunities. In the past year, we have continued to strengthen our learning and development framework, enabling staff to perform their roles effectively and confidently. Through targeted programs, on-the-job learning, and leadership development initiatives, we are fostering a culture of continuous improvement and capability growth across the organisation.
- › Paid Parental Leave. Riverina Water has implemented a gender equitable Parental Leave Pay as part of the Riverina Water County Council Enterprise Award by offering Parental Leave Pay (in addition to the Federal Government Parental scheme) to the primary carer, allowing male employees to access Paid Parental Leave. Riverina Water have also included the payment of superannuation contributions for employees who are eligible to receive the Federal Government Paid Parental Leave Pay (PPL).
- › In 2024-2025, Riverina Water continued to build leadership capability across the organisation to drive better business outcomes and foster a more engaged and productive workforce. A key initiative was the rollout of the Proteus Leadership Training program, which was delivered to all people leaders. This program supported the development of consistent leadership practices and empowered leaders to grow in their roles. The training covered essential topics including creating a positive culture, navigating change, conducting meaningful conversations, understanding and managing behaviour, emotional intelligence, and confident communication.

Following the program, we are focused on embedding these learnings into everyday practice and building a positive, solutions-focused culture. In addition, Riverina Water supported emerging leaders through the Aspiring Leaders Program offered by Local Government Professionals. Four employees successfully completed the program in 2024-2025, with three more commencing in the 2025 intake, reflecting our commitment to career development and succession planning.

Workforce Plan

Riverina Water's new four-year Workforce Strategic Plan (2025-2026 to 2028-2029) was developed this year with the active participation of people across different departments of Riverina Water. The plan is grounded in collaboration, rigorous research and data analysis. It reflects a deep understanding of both our internal capabilities and the external environment, ensuring a fit-for-purpose strategy that will guide us in achieving our workforce goals and building a resilient, future-ready organisation. The focus areas for the next four years will be:

- › Right People at the Right Time – developing a clear EVP, implementing knowledge management actions from 2024 and creating opportunities for cross-functional collaboration.
- › Investment in Our People – continued rollout of the WELL program, developing our leaders, implementing engagement survey action plans; delivering the annual training plan and progressing the OCR project.
- › Diversity, Equity and Inclusion – implementing the Disability Inclusion Action Plan, reviewing and enhancing our Policies and creating employment and work experience opportunities for individuals facing employment barriers.

We have set out initiatives in line with our strategic objectives during the development of the Operational Plan each year.

Diversity, Equity and Inclusion

Regulation clause 217 (1) (a9)

As part of our workforce strategic plan, Riverina Water has started to capture more data on employee demographics to better understand the diversity of our employees and equity of our internal practices. We are commencing development of our DEI plan, our current EEO Management plan and policies and procedures to ensure that our practices are equitable, and all employees have the same opportunities to access training and internal mobility when the opportunity arises.

Initiatives in place include celebration of events like International Women's Day, refresher training on EEO and ensuring equal employment opportunity underpins Riverina Water's recruitment activities.

A significant milestone was the development and formal launch of Riverina Water's Reconciliation Action Plan (RAP), created in consultation with the local Indigenous community. The RAP was officially launched on 27 March 2025 at a ceremony attended by Elders, community leaders, and staff, marking a meaningful step in our reconciliation journey.

Disability Inclusion Action Plan (DIAP)

Under advice from Local Government NSW, Riverina Water is not defined as a public authority under the Local Government Act 1993. Therefore, a plan is not required to comply with section 12 of the Disability Inclusion Act 2014 (DIA Act).

Regardless of this, Riverina Water continues to ensure compliance and accessibility to ensure that people have appropriate access and opportunity to Riverina Water services, support and inclusion. We are in the process of developing a Disability Inclusion Action Plan with numerous employees expressing interest in being involved in the process.

In April 2025, we conducted tours of our Water Treatment Plant with participants from Omnia Inclusive. Following that a work placement program was undertaken over several weeks by a participant supported by Omnia Inclusive. We will continue to look for opportunities to partner with organisations to support work placements and experiences for individuals who may otherwise face employment barriers.

Equal employment opportunity – activities taken by Council to implement its management plan

Regulation 217 (1) (a9)

Riverina Water is proud to be an equal opportunity employer, committed to ensuring that every employee and potential employee is treated fairly and equitably. Our approach to managing business activities is guided by the principles of equal opportunity, which are embedded in our core values. We actively work to ensure that no individual is disadvantaged based on personal characteristics such as age, disability, gender, race, sexual orientation, religious or political beliefs, or any other attribute unrelated to job performance or potential.

To reinforce this commitment, all job advertisements include the statement: *“Riverina Water is an EEO employer. We promote an inclusive workplace and encourage applicants who reflect diversity of gender, culture, experience and skills.”* This messaging supports our goal of attracting diverse talent and fostering an inclusive workplace culture.

EEO strategies

Our Equal Employment Opportunity (EEO) Program includes a range of strategies to uphold these principles across recruitment, promotion, training, and development. These include:

- › Ensuring inclusive language in job advertisements to encourage diverse applicants.
- › Embedding EEO principles in all HR policies, procedures, and support materials.
- › Assessing applications for roles, transfers, promotions, and career development opportunities based solely on merit.
- › Reinforcing the staff grievance procedure to support fair resolution of concerns.
- › Continuing internal mobility initiatives such as secondments and higher duties opportunities.
- › Reviewing all new and updated policies to ensure alignment with EEO standards.
- › Making EEO responsibilities a routine part of management and supervisory roles.

Our induction program also plays a key role in promoting an inclusive workplace. New employees receive training in the Code of Conduct, EEO, bullying and harassment prevention, and Aboriginal cultural awareness, helping to build a respectful and culturally sensitive work environment from day one.

Celebrating achievements

The following staff members were recognised and celebrated on their anniversary during the 2024-2025 financial year.

5 years

Chris Brettschneider
Emily Fellows
Clinton Davies
Tessa Lidden
Blake Thompson
Josh Lang
Fiona Smith
James Dwerryhouse

15 years

Aran Beckett

20 years

David Badger

25 Years

Jason Ip

30 years

Ronald Scott
Paul Gibbons
Neil Sainsbury

35 years

John Reynoldson
Phillip McAlister
Aundre Haggard
Colin Fisher

Enterprise Award

The Enterprise Award continues to be Riverina Water's industrial instrument. All staff are remunerated based on a fair system commensurate with modern standards and practices. Negotiations for a new enterprise award occurred with the three Unions from February 2025 until July 2025, with the new consent Award finalised on 21 July 2025. The Award will expire 30 June 2028.

The Award offers generous provisions and workplace benefits. It continues to support contemporary workplace practices and promote workplace equity. Some of these provisions are highlighted below:

- › Riverina Water's Award provides generous parental leave pay to the primary carer, and all full-time and part-time employees of Riverina Water can access this leave provided they have worked on a regular, systematic basis for at least 12 months prior to the commencement of parental leave. Supporting parent leave has been increased by an additional 1 week leave, meaning that eligible employees can access up to 15 days of paid leave (10 days from Riverina Water and up to 5 days of sick leave balance). Superannuation contribution is paid on top of an employee's Paid Parental Leave (PPL) instalments from the Federal Government.
- › Riverina Water has removed the eligibility criteria to allow all employees (other than a casual employee) to request access to flexible work arrangements.
- › Superannuation is maintained at 5.5% above the Superannuation Guarantee.
- › Employees now have a right to disconnect.
- › Riverina Water extended circumstances in which an employee can access bereavement leave to include miscarriage or stillbirth.
- › The new Award also puts in place additional measures to support employees to better manage fatigue when they work overtime.

During the term of this Award, Riverina Water has also committed to undertake a review of the job evaluation methodology and skills system.

Workforce statistics

	Corporate Services	CEO	Senior Contract	Operations	Projects	Works	Assets
Perm Jun 2024	19	3	3	19	13	44	1
Temp Jun 2024	6	0	0	2	1	4	1
Total	25	3	3	21	14	48	2
Retired							
Resigned	3			2		4	
Terminated	1						
Appointed	3				3	5	1
Casual						4	
Internal Transfer				3		6	2
Transfer to perm				1	1	1	
Temp Appointed	4			3		1	
Temp Terminated	2					1	
Perm Jun 2025	21	3	3	21	17	44	4
Temp Jun 2025	4	0	0	3	0	3	1
Total Jun 2025	25	3	3	24	17	47	5

The below table provides a breakdown of the total number of persons who performed paid work for Riverina Water on Wednesday 4 December 2024.

Description	Number
On a permanent full-time basis	99
On a permanent part-time basis	3
On a fixed term contract	4
On a casual basis	3
Persons engaged by Riverina Water as a 'senior staff' member	3
Persons engaged by Riverina Water, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	0
The number of persons supplied to Riverina Water, under a contract or other arrangement with the person's employer, as an apprentice or trainee	7

Regulation clause 217 (1) (d i-iv)

WELL Program

'Well' is Riverina Water's staff wellbeing program first launched in August 2022 and has continued as part of our employee offering since that time.

It was developed with two goals in mind:

- › Employees are empowered with the support & skills that enable them to achieve their best possible health.
- › Employees have high morale and job satisfaction leading to optimised performance and productivity.

Well is focused on three key areas:

Mind: mental wellbeing, e.g., how to manage stress, team bonding and ways to bring staff together more regularly.

Body: physical health, e.g., providing free fruit, skin cancer checks, Fitness Passport.

Career: professional wellbeing, e.g., Working towards career goals and fostering an open and communicative workplace.

Riverina Water has continued to promote the Uprise EAP program which is available to employees and their families, and to utilise it as a tool to support our workforce and assist leaders to prioritise team wellbeing. As at June 2025, 43% of employees had signed up to the Uprise Platform, reflecting considerable employee engagement with wellbeing support. The program has also been a key resource in helping leaders support their teams and encourage proactive approaches to mental health and resilience in our workplace.

Below are some of the key activities undertaken as part of the **Well** program in 2024-2025:

- › Ongoing promotion of Riverina Water's Employee Assistance Provider, Uprise. Managers and Executives participated in the Leading with Wellbeing Webinar series provided by our EAP provider Uprise.
- › Tradies Health Month Day focused on the physical health of team members
- › Jeans for Genes Day
- › Movember 2024
- › Men's Health Month
- › RUOK day to focus on our mental health
- › Continue to offer free fruit to staff
- › Promotion of Fitness Passport
- › International Women's Day 2025

Recent feedback from employees has confirmed that our team highly values the activities provided through the program including team building and social engagement, the provision of fruit, skin cancer checks, and physio stretching sessions, among other activities.

Work health & safety

Riverina Water is committed to maintaining a consistently high standard of workplace and community health and safety. In 2024-2025, we continued to strengthen our safety culture through proactive initiatives that go beyond compliance, focusing on leadership, collaboration, and continuous improvement.

Our evolving approach to safety places emphasis on understanding how work is performed and engaging teams to co-design safer practices and outcomes. This collaborative model enables us to identify opportunities for improvement, enhance protection for our workforce, and share learnings across the organisation.

Key initiatives delivered in 2024-2025

WHS consultation workshops

In August 2024, externally facilitated workshops engaged 73% of our workforce. These sessions marked a pivotal moment in Riverina Water's safety journey, encouraging open dialogue about past practices and fostering a forward-looking culture, focused on improving work methods and staff wellbeing.

Staff were invited to reflect on three key areas:

- › Individual risks encountered in their roles
- › Team-based safety challenges
- › Opportunities for improvement

Insights gathered from these workshops directly informed the development of Riverina Water's *Safety Rules & Critical Risks* educational materials and shaped several targeted improvement initiatives.

Mental health awareness initiative

Mental health was identified by staff as the most significant individual risk. In response, the WHS Committee launched a mental health awareness campaign featuring *Trade Mutt* conversation-starter shirts. These vibrant shirts are designed to encourage open conversations and provide pathways to professional support. The initiative was championed by WHS Representatives, who promoted it within their teams and helped embed mental health awareness into everyday workplace interactions.

Depot Pedestrian Walkway project

This project was initiated to address safety concerns raised during the WHS Worker consultation process, particularly moving safely around the depot. Risks associated with heavy machinery, vehicle traffic, and slip/trip hazards are being systematically assessed and mitigated through improved pedestrian infrastructure and controls.

Chain of Responsibility working group

In alignment with the Heavy Vehicle National Law (HVNL), Riverina Water delivered targeted training to over 60 staff members involved in the national heavy vehicle *Chain of Responsibility* (CoR).

Following the training, a dedicated Chain of Responsibility Working Group was established to identify and address gaps in existing processes, equipment, and compliance practices. The group is actively working to strengthen organisational alignment with HVNL requirements, ensuring that safety obligations are clearly understood and effectively managed across all relevant roles.

This initiative reflects Riverina Water's commitment to continuous improvement in transport safety and regulatory compliance.

Strategic direction

A recurring theme from staff feedback was the importance of collaboration: "We all need each other for Riverina Water to operate." This sentiment underpins our WHS Management System Improvement Programme, which aims to uplift current practices and embed a culture of shared responsibility.

Key components of the programme include:

- › Enhanced worker involvement in hazard identification and control implementation
- › Reinvigoration of the WHS Steering Committee to guide strategic planning and prioritisation
- › A coordinated approach across departments to ensure consistency and alignment with organisational goals

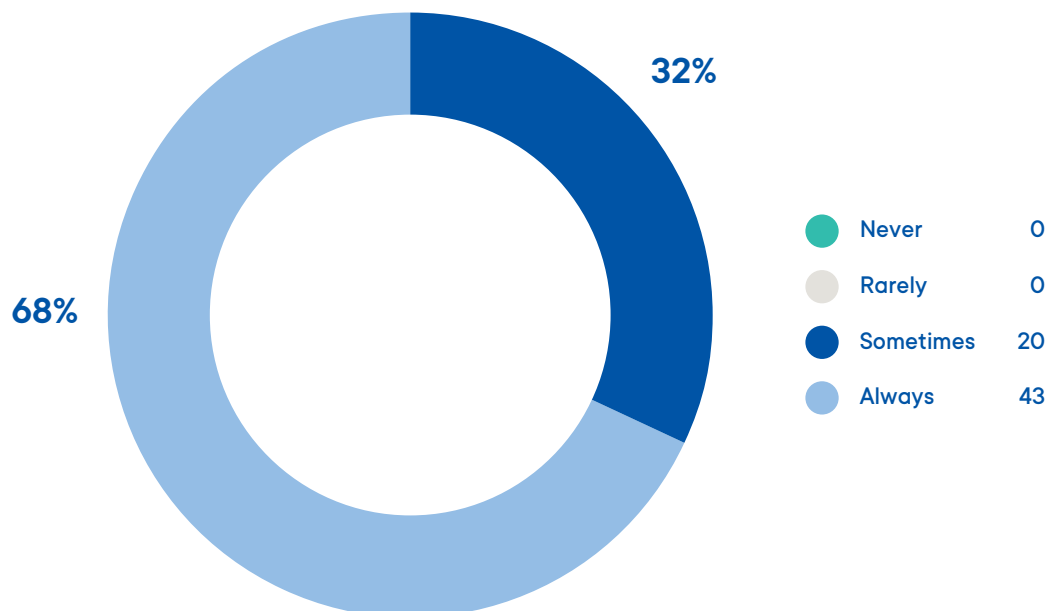
Our safety value check-in

As part of our ongoing commitment to fostering a proactive safety culture, Riverina Water introduced the *Safety Value Check-In* in 2024-2025. This initiative is embedded within our long-standing monthly WHS Kit Kat Meetings, which serve as a key forum for teams to raise new safety concerns, share updates, and communicate initiatives across the organisation.

The *Safety Value Check-In* is a new, anonymous component of these meetings, designed to provide a regular pulse check on how supported employees feel in performing their roles safely. Each month, staff are asked a simple but powerful question:

“Do you feel supported at Riverina Water to do your job safely?”

This feedback mechanism enables us to monitor sentiment over time, identify areas for improvement, and ensure that safety remains a shared value across all teams. The anonymity of the check-in encourages honest responses and helps us better understand the lived experience of our workforce.



Graph 1: Safety value check-in data as at 21/09/2025

Lead performance indicators

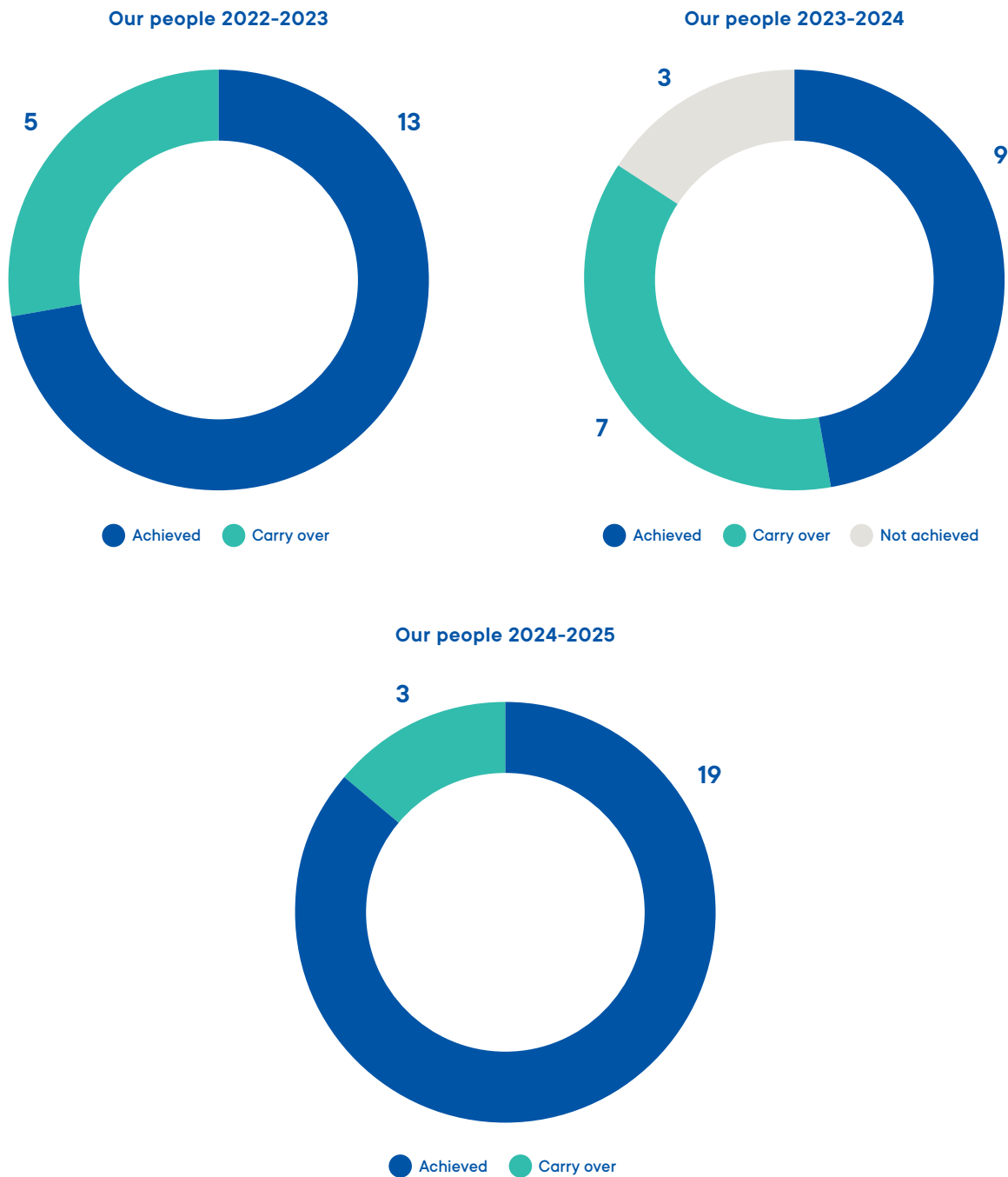
Hazard, observation and near miss reporting	40% increase from 2023-2024
Work Insight inspections	50% decrease from 2023-2024

Lag performance indicators

Notifiable Incident (when a person dies, a person experiences a serious injury or illness, or a potentially dangerous incident occurs it must be reported to SafeWork NSW)	Target - 0		
	2022-2023	2023-2024	2024-2025
	1	0	1
Number of days lost through injury (past three years of specific claims costs impact the premium payable)	Target < 65 days		
	2022-2023	2023-2024	2024-2025
	359	120	45
Cost of workplace injuries (Workers Compensation premium)	2023-2024 - \$226,803.15		
	2024-2025 - \$198,781.01		

Delivery Program 2022-2023 – 2024-2025 – Our people

There were 54 actions undertaken over the three years of the Delivery Program contributing to the desired outcomes of Our people.



Graph 2: Delivery Program 2022/23 – 2024/25 Actions

Our people

Operational Plan results 2024-2025

Key to reading the results:

● Achieved ● Carry over 2025-2026 ● Not achieved

1.1: Attract, retain and develop our people

1.1.1 Develop and implement workforce strategies to ensure capacity, capability and readiness for future organisational requirements

Delivery Program Measure					Result	
Workforce Management Plan 2023-2026 is reviewed and implemented					Workforce plan has been reviewed and adopted.	
	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.1.1.1	Implement actions and outcomes from first year of Workforce Plan	People & Culture Business Partner	●	All action items for the financial year have been completed	100%	Significant progress has been made in implementing actions from the first year of the workforce plan. Key achievements include the successful rollout of a leadership development program, active participation in industry and career expos, and the appointment of four new apprenticeships and traineeships. Additionally, the development of a change management framework has strengthened our capacity for managing organisational change. Considerable technological upskilling has also been accomplished, highlighted by the implementation of the FLOW system, which is enhancing operational efficiency across the workforce.
1.1.1.2	Equip staff with relevant annual training plan	People & Culture Officer	●	Planned training delivered	100%	Annual training delivered in line with outcomes from the Staff Annual Review Plan. Budget was underspent for multiple reasons, however all mandatory compliance training was met.
1.1.1.3	Undertake review of hourly working week arrangements	CEO	●	Review is completed and a decision is reached to inform the Award Negotiation	Achieved	Review of hourly week arrangements undertaken.

1.1.2: Continue to develop leadership skills across our organisation

Delivery Program Measure	Result
Leadership development program is endorsed by Senior Exec and implemented	Program was endorsed and all leaders undertook Proteus Leadership Development Program.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.1.2.1	Continue to embed the Capability Framework across the organisation	People & Culture Business Partner	●	Leadership capability framework is rolled out	Not achieved	Progress on embedding the Capability Framework across the organisation has not occurred, primarily due to matters arising from the OCR project and the broader whole-of-organisation resistance to change, including the harmonisation project. As a result, the Capability Framework was not actively considered during this period. Consideration of its implementation has now been incorporated into the OCR & Skills Project MOU as an outcome from the recent award negotiations. This is included as an 2025-2026 Operational Plan action. We acknowledge that delaying this work carries risks, including reduced clarity around role expectations, inconsistent development planning, and missed opportunities to align workforce capability with strategic goals. These risks will continue to be monitored, and the implementation will be revisited in line with the OCR & Skills project timeframes.

1.1.3: Gear recruitment and onboarding practices towards attracting talent and inducting them into our good organisational culture

Delivery Program Measure	Result
Recruitment processes and supporting HR processes are reviewed	Progressing

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.1.3.1	Undertake all necessary recruitment in order to meet operational requirements	People & Culture Officer	●	100% advertised positions are filled	100%	All required recruitment undertaken and 100% of advertised vacancies filled.

1.1.3.2	Review staff induction booklet and onboarding and offboarding procedures	People & Culture Officer	●	Onboarding and offboarding processes and documentation are up to date and effective	In progress	Review of staff induction booklet and onboarding and offboarding procedures has been completed and changes have been scheduled for implementation in 2025-2026.
				New starters survey shows 85% satisfaction rate with induction	Not yet measured	

1.1.4: Proactively engage in initiatives that make Riverina Water an employer of choice

Delivery Program Measure	Result
Applications for advertised Riverina Water positions produce strong candidate fields	All vacant positions were adequately filled in 2024-2025.

Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.1.4.1 Undertake award negotiation including harmonisation of award hours	CEO	●	Agreed Award commenced	14 July 2025	An award has been successfully negotiated and commenced on 14 July 2025. As part of the negotiation process, it was agreed that should changes occur to the state award regarding the harmonisation of hours, Riverina Water would give due consideration to this matter as part of the next round of negotiations.

1.2: Foster diversity, inclusion, respect and gender equality at all levels of our organisation

1.2.1: Establish programs and systems that enhance and support our commitment to diversity, equity and inclusion

Delivery Program Measure	Result
Programs and systems are developed and implemented	Riverina Water has invested significantly in staff and software systems that are contemporary and innovative. An example is the recent successful launch of our Customer Portal. Work also continues on a trial of a digital water meter fleet.

Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.2.1.1 Implement EEO plan and policy	People & Culture Business Partner	●	Implementation plan successfully actioned	Not achieved	Progress has been made towards implementing the EEO plan and policy, with the EEO policy formally endorsed; however, the overall implementation of the policy has not yet been finalised. This implementation will be delivered through the DIAP actions, which is included in the 2025-2026 Operational Plan.

1.2.2: Embed our organisational values into people practices and culture to support a quality employee experience

Delivery Program Measure	Result
Organisational values are promoted and understood by staff	Riverina Water adopted its Cultural Action Plan in 2024 which included 4 refreshed values. Implementation of the Plan is embedding the four values of Respect, Connection, Safety and Cooperation.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.2.2.1	Continue to embed corporate values and associated behaviours as per the action plan	People & Culture Business Partner	●	All action items for the financial year are achieved	Achieved	Progress continues to be made in embedding corporate values and associated behaviours, primarily aligned with the key themes outlined in the cultural action plan. Specific initiatives include ongoing efforts to connect day-to-day work with Riverina Water's values, demonstrated by reflective articles featured in each monthly HR newsletter. Additionally, leaders and staff have been encouraged to incorporate goals linked to our values and culture within the SARP process, fostering regular discussion and accountability with their managers. Further progress in line with the action plan has been planned for in future years, including the development of an Employee Value Proposition (EVP) scheduled for 2025-2026.

1.3: Create an engaging, positive, collaborative and innovative workplace culture

1.3.1: Collaborate with our staff and ensure strong employee engagement and communication across the organisation

Delivery Program Measure	Result
Internal staff engagement strategies are reviewed and updated	Completed

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.3.1.1	Continue to improve internal communication to foster collaboration and connection across the organisation	Customer & Comms Team Leader	●	Internal communications strategy implemented	Strategy implemented	Initiatives such as staff profiles took place. Collaboration with business units on internal campaigns or communication audits to improve overall approach to internal communications methods and content.

1.3.1.2	Undertake staff survey and develop actions plan from results	People & Culture Business Partner	●	Survey completed and reported to Manex	Completed	Action completed – the staff survey has been undertaken and a working group established to focus on key areas identified in the results, including recruitment, processes, and reward and recognition. Implementation of any key initiatives arising from this work will proceed as agreed by the working group and management.
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1.3.2: Prepare our people to embrace change based on the organisational and community needs

Delivery Program Measure	Result
Change management strategies are developed and implemented	Completed

Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.3.2.1	Director Corporate Services	●	Training plan delivered as scheduled	Delivered	Action completed — all staff now have the capacity to utilise the system.
			Staff evidence understanding and application of system to their work	Completed	Ongoing work will continue as part of BAU with the Knowledge & Capability Lead to support continued uptake of functionality and maintain data quality

1.3.3: Create a value-based reward system that rewards outstanding performance and fosters adequate feedback

Delivery Program Measure	Result
Values-based reward system is developed and implemented	Not achieved

No action identified for 2024-2025

1.3.4: Strengthen mechanisms to capture staff ideas and implement innovative and transformative business solutions

Delivery Program Measure	Result
Staff engagement is embedded in project planning and employee participation is encouraged	Progressing. Work continues on the project management framework and methodology which will be encouraging engagement, as well as cross functional opportunities for staff to provide input into corporate projects.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.3.4.1	Continue to implement staff engagement initiatives that bring insights for management consideration and action	CEO	●	Listening Lounge Sessions held and reviewed	Achieved	The Leadership Team (comprising 28 staff) undertook the Proteus Leadership Training Course during early 2025 which was deemed a success and has led to a strengthened sense of team and identified opportunities for improved relationships and networking. The staff survey was undertaken and results of that survey are being shared with staff this month. "Listening Lounge" sessions continued during the year with positive feedback.
				WHS workplace insight visits held and reviewed	Achieved	

1.4: Build upon our strong history of safety and wellbeing

1.4.1: Prioritise employee mental health, physical health and overall wellbeing

Delivery Program Measure	Result
Wellbeing program is implemented and staff survey results show improved wellbeing	Employee wellbeing showed 5% reduced rating in staff survey from 2022 to 2025. This result is, however, equal to the overall industry rating.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.4.1.1	Continue implementation of WELL program including psychosocial wellbeing	People & Culture Business Partner	●	WELL KPI measures are achieved - participation rate of up to 60% up to 4 events annually	Achieved	Progress continues with the implementation of the WELL program, with a strong focus on psychosocial wellbeing over the past six months. The Uprise EAP program has been actively promoted through presentations delivered to the Operations, Engineering, and Corporate teams, increasing awareness and engagement. WELL-related content, including Mind, Body, Career themes, has been regularly shared via HR updates. The Push Up Challenge launched in June has provided a practical wellbeing activity to encourage physical health. Additionally, the Manex team participated in the "Leading with Wellbeing" series through Uprise EAP in June 2025, reinforcing leadership commitment to wellbeing. To guide future activities, a WELL Survey was conducted in June 2025 to gather employee input for the next year's program planning.

1.4.2: Maintain a strong safety culture across the organisation

Delivery Program Measure					Result	
Safety obligations are well understood and adhered to					The new (additional) position of WHS Coordinator was created and recruited to in 2023. This has allowed Riverina Water to have two staff in this very important function and create the inaugural Strategic Safety Management Plan.	
	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
1.4.2.1	Continue to develop and implement WHS communication plan	WHS Coordinator	●	Communication program delivered on time	Achieved	WHS communication and consultation strategies developed through both the WHS Management System Improvement Programme 2025-2026 and the Riverina Water WHS Planning & Reporting Procedure, which was endorsed by both Manex and the WHS Committee in June 2025.
1.4.2.2	Continue implementation of the WHS Strategic Plan 2024	WHS Coordinator	●	WHS major program commenced (Systems, Governance and Training)	Commenced	WHS Management System Improvement Programme 2025-2026 developed to achieve a systems-based approach to meet our health and safety goals. The objective of the Programme is to improve our existing WHS Management System through: › Worker consultation to manage and improve WHS outcomes. › Strengthen our WHS culture by demonstrating due diligence and duty of care. › Monitoring, evaluating, reviewing and improving our systems. › Integrating with other Riverina Water systems; and › Providing data to enable more informed decision making.

1.4.3: Develop and monitor WHS metrics

Delivery Program Measure					Result	
WHS metrics are developed, monitored regularly and modifications are made where required based on insights					During 2024 an internal audit was undertaken to closely review the overall WHS Management System. The recommendations of that audit were accepted by management and the Board and are in the process of being implemented.	
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
1.4.3.1 Use current systems to begin to develop metrics to align with WHS strategy and processes WHS Coordinator	WHS Coordinator	●	Metrics enable informed WHS decisions by Manex	Achieved	Leading WHS indicators have been developed and embedded into the new WHS Reporting system 'BeSafe'. These indicators complement existing lagging indicators, (Injury/Illness, Incidents and Near Miss). The new leading indicators, collectively named 'Work Insights' include hazards, at risk observation and positive observations. The Riverina Water Enterprise Award Safety Bonus which is related to the injury and illness statistics index remains in place for the new Award Agreement.	
1.4.3.2 Conduct annual analysis and comparison of workers compensation claims	WHS Coordinator	●	Reports submitted to Manex. WHS Committee and ARIC	Achieved	WHS Priority Action Plan developed to improve WHS performance and reduce the frequency and severity of workplace injuries. 2026 Priority action - Safety in Design, engineering out manual handling during operational and maintenance tasks.	

1.5: Invest in and evolve our HR systems, processes and frameworks

1.5.1: Implement and evolve fit for purpose systems, processes and frameworks

Delivery Program Measure					Result	
HR management framework and action plan are developed and implemented					Progressing	
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
1.5.1.1 Undertake Staff Annual Review Process (SARP)	People & Culture Business Partner	●	SARP exercises are finalised in a timely manner	Completed on time	All staff have undertaken and completed both phases of the Staff Annual Review Process (SARP).	

1.5.1.2	Commence implementation of HRIS system in line with FLOW project plan	Director Corporate Services	●	System Go Live	Achieved	The HRIS system has been implemented in accordance with the project plan. Further work will be undertaken in the future to align system capabilities—either through system enhancements or complementary solutions—to ensure it is fit for purpose for Riverina Water’s skills and training process. This will be considered following the finalisation of outcomes from the OCR project.
1.5.1.4	Implement outcomes from review of skills system	People & Culture Business Partner	●	Action items for review are finalised	In progress	Progress on implementing outcomes from the skills review was delayed due to matters raised during recent award negotiations. An MOU has been developed to revisit the project, and this initiative is now included in the 2025-2026 operational plan. This approach was agreed upon during the award negotiations, with finalisation scheduled prior to the commencement of the next award term. It is important to note that delays in implementing the skills review outcomes carry risks such as potential skill gaps persisting within the workforce, which has affect on employee engagement and development opportunities. Timely finalisation of the MOU and subsequent actions will be critical to mitigating these risks and is being prioritised by management.
1.5.1.5	Deliver monthly HR metrics reports	People & Culture Business Partner	●	HR reports presented to Manex	Achieved	The delivery of monthly HR metrics reports has been completed. Relevant information and detailed reports have been consistently provided to MANEX, supporting informed decision-making and workforce planning.

1.5.2: Develop and implement Knowledge Management processes to improve efficiency and enable informed decisions

Delivery Program Measure	Result
Knowledge management framework is developed and implemented	Progressing. Knowledge and Capability Lead has recently been appointed.

No action identified for 2024-2025

Our business

Objective

We strive to be an industry leader by continuously improving our operations and the management of our assets



Water supply

The following table provides annual summary of historical treated water supplied to the various water supply systems throughout Riverina Water's supply area.

The full year's total treated water production of 17,012 megalitres is an increase of 9.2% from 2023-2024. The total billed and accounted water to customers in 2024-2025 was 15,739 megalitres, leaving 5.26% unaccounted for. Unaccounted water includes unmetered water used as a consequence of mains bursts, un-authorised consumption, unrecorded mains flushing, reservoir maintenance, mains leakage, meter inaccuracies.

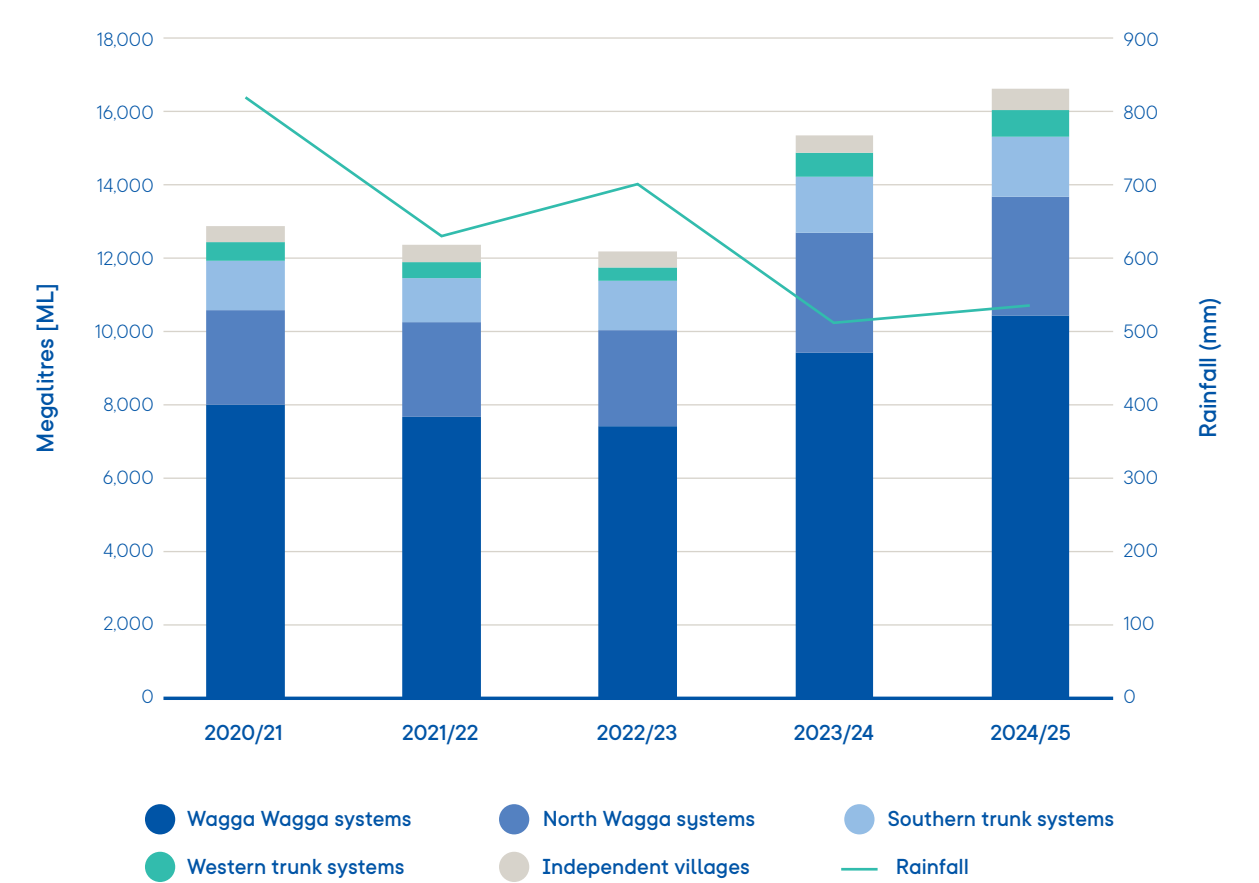
Table 1 below tabulates annual treated water supplied to individual water supply systems, and illustrated in Graph 3.

Water Treated	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Wagga Wagga Systems	8,011	7,673	7,418	9,412	10,424
Wagga Low Level	1,540	1,494	1,543	1,595	1,361
Wagga High Level	5,588	5,311	4,998	6,705	7,291
Bellevue/Glenoak Level	825	809	779	1,022	1,138
Ladysmith	58	59	98	90	88
Gregadoo					545
North Wagga Systems	2,590	2,583	2,622	3,292	3,249
North Wagga/Bomen	835	846	779	1,049	976
East Bomen	294	281	293	282	296
Estella	1,051	1,054	1,127	1,468	1,474
The Gap/Tooyal					135
Currawarna/Cottee	148	162	165	208	90
Brucedale	261	240	258	286	278
Southern Trunk Systems	1,322	1,188	1,348	1,522	1,646
Southern Trunk - Rural Customers	1,322	1,188	1,348	1,522	656

San Isadore					101
Kapooka					183
Uranquinty					173
The Rock					107
Mangoplah					24
Yerong Creek					26
Pleasant Hills				Change of reporting format	124
Milbrulong					4
Henty					154
Morven					59
Walla Walla					86
(Transfer to Western Trunk System)					-51
Western Trunk Systems	512	445	344	637	738
Western Trunk - Rural Connections					391
Lockhart					152
Boree Creek					22
Urana				Change of reporting format	62
Oaklands					59
(Transferred from Southern Trunk)					51
Independent Villages	447	478	451	499	557
Collingullie	73	67	56	82	86
Humula	6	4	5	6	7
Morundah	9	8	8	11	9
Oura	36	47	34	49	58
Woomargama	13	13	13	15	16
Tarcutta	39	44	44	51	53
Holbrook	233	247	249	235	276
Walbundrie/Rand	37	47	43	51	52
Totals	12,881	12,367	12,183	15,363	16,613

Table 1: Total water treated and supplied to water supply systems

Annual treated water production and rainfall

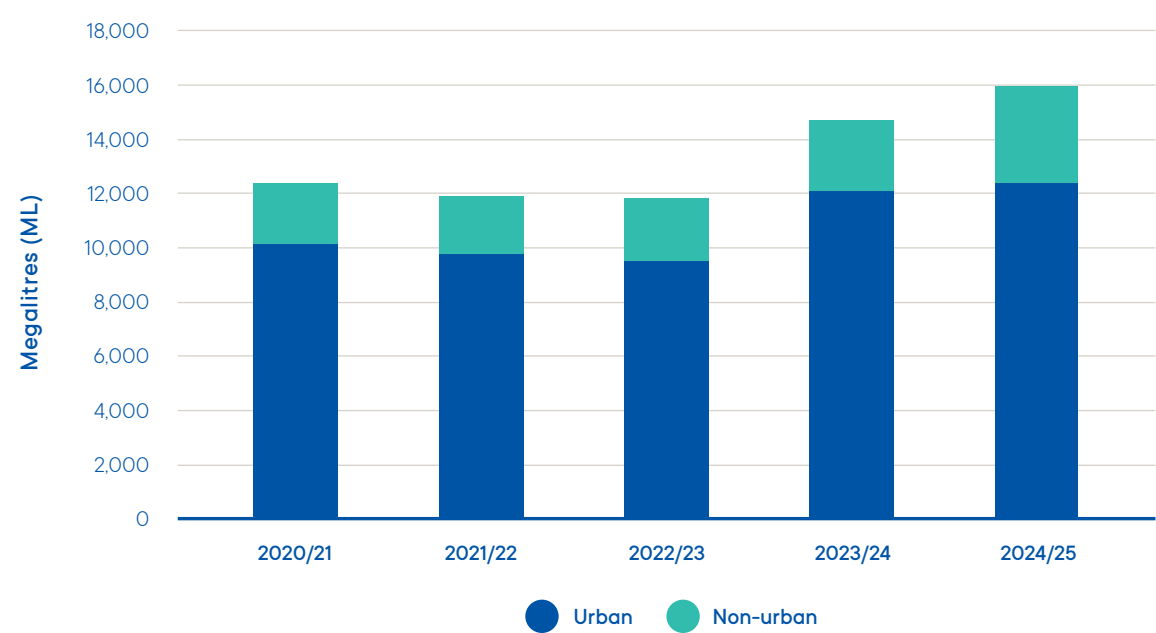


Graph 3: Annual treated water production and rainfall

The number of wet days experienced during 2024-2025 was 96 days with 536.2mm of annual rainfall, comparable to 103 days in 2023-2024 with 512mm of rainfall.

3,532 megalitres (or 22.2% of total treated water) was supplied to non-urban areas (rural stock/domestic, rural townships and villages) outside Wagga Wagga urban areas. This is an increase of 5.5% in 2023-2024 and illustrated below.

Annual urban / non urban total water treated



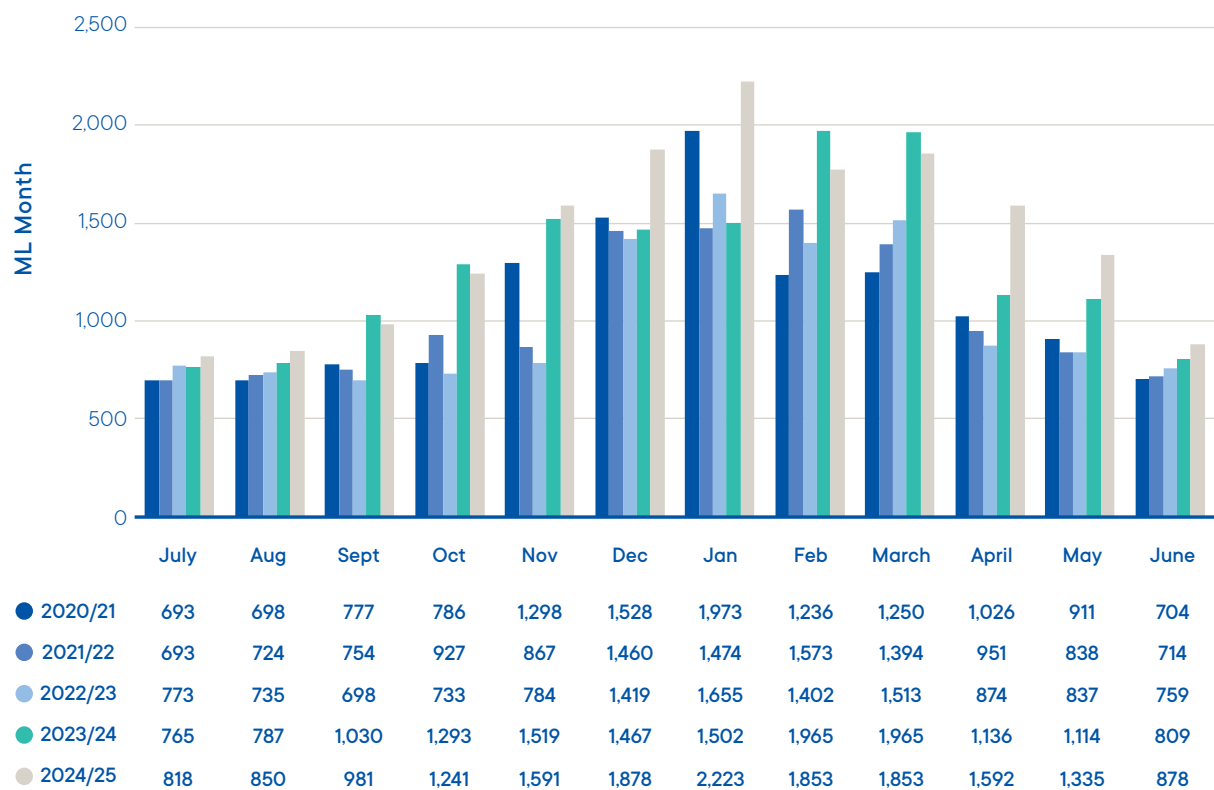
Graph 4: Annual Urban / Non Urban total water treated

The total number of customer service connections increased from 33,779 to 34,621.

Total monthly treated water production peaked at 1,853 megalitres in March 2025. The maximum (Wagga Wagga) peak 24-hour demand was 88.2 megalitres (recorded on 4th February 2025).

The 2024-2025 Autumn period (March, April and May) was noted to be extremely dry in comparison to previous years and contributed to higher water consumption (as illustrated below).

Monthly comparison of total water treated



Graph 5: Monthly comparison of total water treated

Water sourced

Riverina Water has flexibility in utilising either/both surface water and ground water entitlements.

Most of Riverina Water's source works are located in Wagga Wagga, to which Riverina Water extracted 8,704 megalitres (or 62.2%) of its 14,000 megalitres from its Wagga Alluvial groundwater (town water) entitlements, and 6,925 megalitres (or 98.9%) of its 7,000 megalitres Murrumbidgee River surface (town water) entitlements –

refer to Table 3 – Water Licence Utilisation.

Utilization of Murrumbidgee River (town) water entitlement (7,000 megalitres) increase from 70% to 99% totaling 6,925 megalitres. This is not a concern as Wagga Alluvial ground water entitlement (conversely) reduced from 80.2% to 62.2% as described above. This is illustrated in Graph 3.

Water sourced [egalitres]	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Surface Water Sources	1,937	2,725	6,670	4,918	6,960
Murrumbidgee Regulated River					
Wagga Surface Water	1,870	2,687	6,652	4,899	6,925
Urana Surface Water	57	30	10	8	25
Morundah Surface Water	10	8	8	11	10
Ground Water Sources	11,214	9,849	5,883	10,620	10,016
Wagga Wagga Alluvial Ground water	10,224	8,935	5,124	9,563	8,704
East Wagga bores	3,397	3,359	1,725	3,989	3,526
West Wagga bores	4,388	3,055	1,722	2,444	2,577
North Wagga bores	2,403	2,474	1,643	3,081	2,544
Oura Bores	36	47	34	49	58
Mid Murrumbidgee Zone 3 Alluvial Ground water	530	473	296	577	720
Collingullie Gound Water	86	73	60	87	93
Bulgary Ground Water	444	400	236	490	628
Billabong Creek Alluvial Ground Water	399	379	392	411	511
Walla Walla Ground Water	128	85	101	133	178
Ralvona Ground Water	234	247	248	226	281
Walbundrie Ground Water	37	47	43	51	51
Gundagai Alluvial Ground Water					
Tarcutta Groundwater	42	45	55	48	57
Lachlan Fold Belt MDB Ground Water	19	17	18	21	24
Woomargama Ground Water	13	13	13	15	16
Humula Ground Water(s)	6	4	5	6	7
Other – Goldenfields Water	56	29	33	35	36
Totals	13,207	12,604	12,586	15,574	17,012

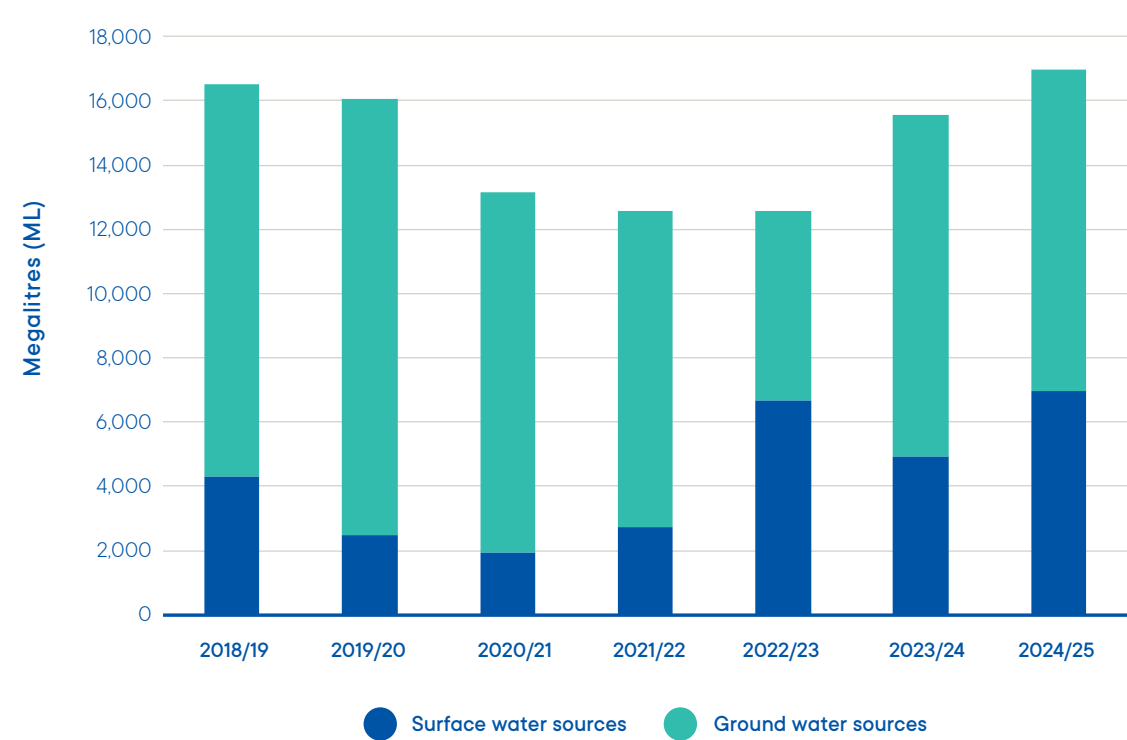
Table 2: Water sourced

Approximately 59% of total water sourced was from groundwater in 2024-2025, which is 10% less than 2023-2024 due to higher extraction of surface water from Murrumbidgee River.

The annual difference between water sourced (17,012 ML) and water treated (16,613 ML) is 399 ML (or 2.3%). Approximately 294 ML was returned back to the

environment (ie. Murrumbidgee River) from waste water treatment discharges under EPA licence (EPL 614). The balance of 105 ML was also returned back to the environment associated with raw water mains flushing of West Wagga raw water rising mains to maintain water quality.

Water sourced from surface water and groundwater



Graph 6: Historical annual comparisons between Surface Water and Groundwater

It is our intention to utilize surface water to serve the future needs of Wagga Wagga as no further groundwater entitlements are available in the Wagga Wagga Alluvial Groundwater Source. This is reflected in our 30-year Integrated Water Cycle Management (IWCM) 2021 strategic plan and Riverina Water will begin embarking on pursuing additional town water entitlements from Murrumbidgee Regulated River source.

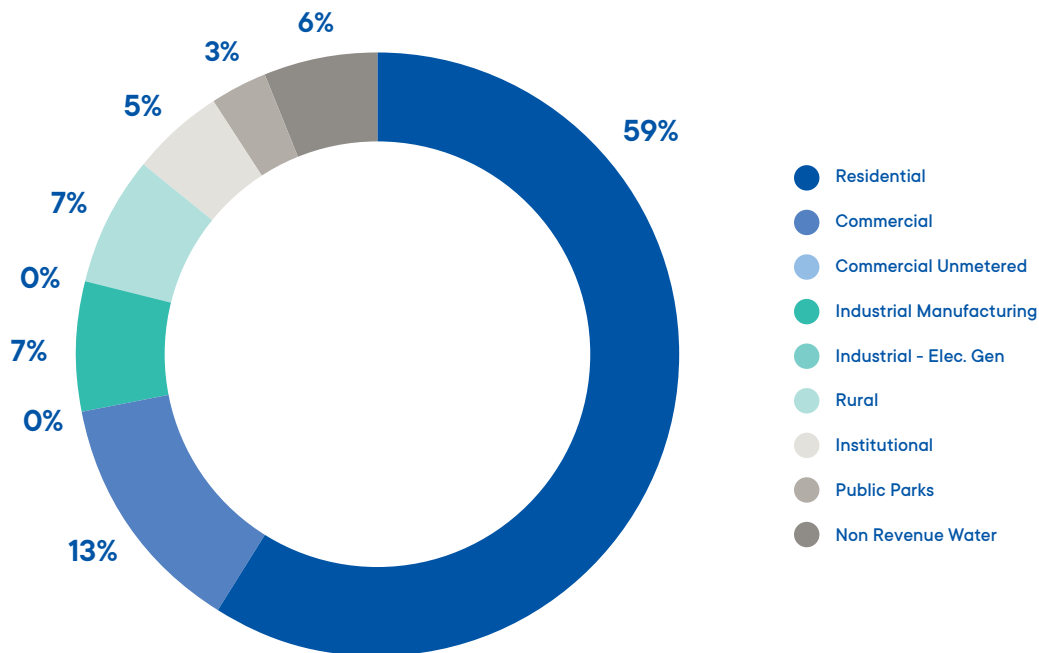
Water licence utilisation

The following table compares utilisation of historical water licence entitlements for 2024-2025 with previous years.

Water Entitlement	WAL	Entitlement [ML]	2021-2022 Entitlement Utilisation	2022-2023 Entitlement Utilisation	2023-2024 Entitlement Utilisation	2024-2025 Entitlement Utilisation
Surface Water Sources						
Murrumbidgee Regulated River						
Wagga Surface Water	16171	7,000	38.4%	95.0%	70.0%	98.9%
Urana Surface Water	37748	805	3.7%	1.2%	1.0%	3.1%
Morundah Surface Water	6463 & 6467	14	57.2%	60.2%	80.2%	69.6%
Ground Water Sources						
Wagga Wagga Alluvial Ground water						
East Wagga bores	33470	14,000	63.8%	36.6%	68.3%	62.2%
West Wagga bores						
North Wagga bores						
Oura Bores	33454	200	23.7%	16.9%	24.6%	28.9%
Mid Murrumbidgee Zone 3 Alluvial Ground water						
Collingullie Ground Water	35483	150	48.4%	40.1%	57.8%	61.8%
Bulgary Ground Water	33161	1,000	40.0%	23.6%	49.0%	62.8%
Billabong Creek Alluvial Ground Water						
Walla Walla Ground Water	32715	400	21.2%	25.1%	33.3%	44.5%
Ralvona Ground Water	32703	500	49.4%	49.7%	45.3%	56.2%
Walbundrie Ground Water	32706	125	37.9%	34.1%	40.8%	41.1%
Gundagai Alluvial Ground Water						
Tarcutta Groundwater	32912	100	45.4%	54.5%	48.2%	57.2%
Lachlan Fold Belt MDB Ground Water						
Woomargama Ground Water	29974	40	31.5%	31.8%	37.3%	40.9%
Humula Ground Water(s)	29090	20	22.2%	25.1%	29.7%	35.7%

Table 3: Water licence utilisation

Water distribution



Graph 7: Annual distribution by category

Unaccounted water was calculated to be minimal, but this figure fluctuates typically between 3% to 7%, depending mostly on misclosure of meter reading cycles and the end of financial years. Unaccounted water also includes system flushing associated with water quality, fire flows, mains bursts and system leakage before customers' water meters that are not measured.

Water quality

Riverina Water is committed to ensuring safe drinking water is provided to our customers. Riverina Water has developed a Drinking Water Management System (DWMS) which is a quality assurance plan to meet compliance with the NSW Public Health Act 2010. The DWMS was developed in accordance with the Australian Drinking Water Guidelines (ADWG) to ensure a safe supply of potable water.

Every work team at Riverina Water has a part to play in maintaining safe drinking water and to ensure that water quality is maintained. From the source water being regularly monitored and checked to the critical control points and operational control points that are monitored at the water treatment plants before water enters the

distribution system. There are also over 60 sample checks in Riverina Water's distribution system per month to ensure safe drinking water.

There are many parameters that are checked to maintain safe drinking water and they include:

- › Metals (iron, manganese, aluminium)
- › Bacteria (E.coli, coliforms)
- › Cryptosporidium and Giardia
- › Algae (blue-green)
- › Disinfection by-products (THM's)
- › Pesticides and herbicides (glyphosate)
- › Radiological
- › Colour
- › Turbidity
- › pH
- › Total & Free chlorine residual
- › Fluoride
- › PFAS

Riverina Water’s biological compliance to Australian Drinking Water Guidelines (ADWG) was 100% for all water supply systems.

PFAS has become an emerging contaminate of concern. Under guidance from NSW Health, NSW Department of Climate Change, Energy, the Environment and Water and NSW Environmental Protection Agency, Riverina Water is closely monitoring for PFAS contamination at its raw water sources.

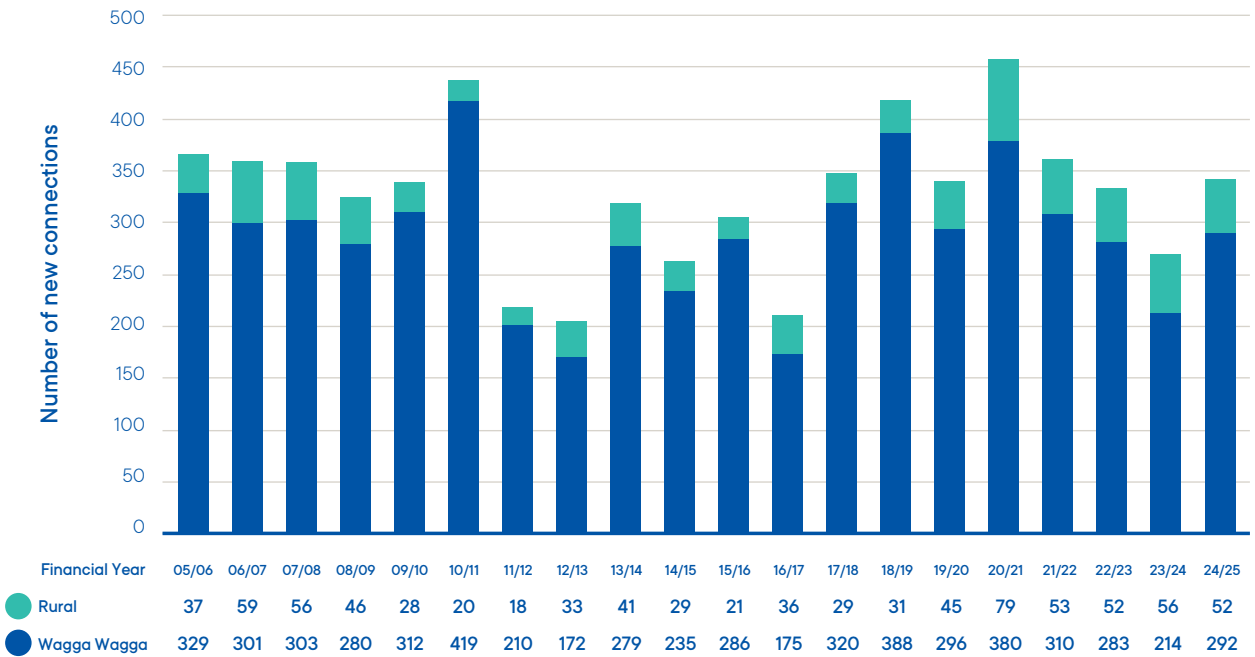
Presence of PFAS has been detected at two of its bore fields in Waga Waga (East Waga and West Waga

bore fields) and at Tarcutta bore field supplying the township of Tarcutta. The PFAS contamination source to East Waga bore field has been identified coming from Defence Airforce Base (Forest Hill), and the sources of PFAS affecting West Waga and Tarcutta bore fields are yet to be determined.

Both Waga bore fields remain under the newly adopted ADWG PFAS limits, however, one of Tarcutta’s bores exceeded the adopted ADWG PFAS limit and was isolated.

New connections

New connections - Waga and Rural



Graph 8: Number of new connections (2005-2006 – 2024-2025)

Total customers as at 30 June 2025: 35,339

Capital works

Projects to install and replace water mains include:

During the year we replaced:

- › Thorne St, Wagga Wagga main replacement – 274m of 200mm DICL
 - › Replacement of poor condition 200mm CICLIS
- › Emily St, The Rock main replacement – 177m of 100mm DICL & OPVC
 - › Replacement of 100mm WUPVC due to LSC drainage work
- › Cummins Dr, San Isadore main replacement – 555m of 100mm DICL
 - › Replacement of poor condition 100mm WUPVC
- › Cassidy Pde, Turvey Park main replacement – 114m of 100mm DICL & OPVC
 - › Replacement of 80mm CICLIS due to railway project
- › Bowler St, Holbrook main replacement – 505m of 100mm DICL
 - › Replacement of poor condition 100mm AC
- › Federation Way, Urana main replacement – 229m of 150mm DICL & OPVC
 - › Replacement and upgrade of poor condition 100mm WUPVC
- › Oura Reservoir main replacement – 45m of 150mm DICL
 - › Replacement of 150mm WUPVC due to construction of new reservoir access track

During the year we installed:

- › Boree Creek to Morundah pipeline – 40km's of 150mm OPVC
 - › To improve water quality and reliability of supply to the Morundah township, and enable supply to the rural properties between Boree Creek and Morundah
- › Dunns Rd, Springvale – 2876m of 100mm, 150mm & 200mm DICL & OPVC
 - › Residential subdivision comprising 16 lots
- › Loyd West trunk main – 2088m of 150mm & 300mm DICL & OPVC
 - › Trunk main to feed future subdivision

- › Avocet Dr, Estella – 1652m of 100mm, 150mm & 250mm DICL & OPVC
 - › Residential subdivision comprising 83 lots
- › 49 Vincent Rd, Lake Albert – 192m of 100mm OPVC
 - › Residential subdivision comprising 23 lots
- › Lake Albert Manors stages 1 & 2 – 1616m of 100mm & 150mm DICL & OPVC
 - › Residential subdivision comprising 73 lots
- › 29 Gibson St, Boorooma stage 1 – 184m of 100mm OPVC
 - › Residential subdivision comprising 16 lots
- › 92 Kaloona Dr, Bourkelands – 75m of 100mm OPVC and DICL
 - › Residential subdivision comprising 4 lots
- › Lloyd West stage 2 – 860m of 100mm & 150mm OPVC
 - › Residential subdivision comprising 66 lots
- › Gobbagombalin stages 6 & 7 – 443m of 100mm DICL & OPVC
 - › Residential subdivision comprising 68 lots
- › Sydney St, Tarcutta – 534m of 100mm DICL & OPVC
 - › Main extension to supply bulk water filling station
- › Olley Cl, Lloyd – 126m of 100mm OPVC
 - › Residential subdivision comprising 13 lots
- › Edison Rd, East Wagga – 595m of 100mm, 150mm & 200mm DICL & OPVC
 - › Industrial subdivision comprising 7 lots
- › Harris Rd stage 5 – 487m of 100mm & 150mm OPVC
 - › Residential subdivision comprising 33 lots

Abbreviations of pipe material:

AC = Asbestos Cement

DICL = Ductile Iron Cement Lined

OPVC = Oriented Polyvinyl Chloride

WUPVC = Unplasticized Polyvinyl Chloride

CICLIS = Cast Iron Cement Lined In-Situ

Projects to Improve water Treatment Plants and sites include:

Wagga Wagga Water Treatment Plant

- › Completed the Review of Environmental Factors for Marshalls Creek and Murrumbidgee River bank stabilization including demolition of redundant intake structures.
- › Installed and commissioned three replacement Raw Water pumps from Spain.
- › Completed Work As Executed Drawings, Operation and Maintenance Manuals, Operator Training.
- › Sludge Thickening Tank Remediation completed including relining, access platform, ladders and removal of redundant equipment.

Ralvona

- › Aeration cover installed on galvanised steel frame.
- › Constructed footpaths and stormwater drainage.

North Wagga Aeration

- › Tender for Concrete piers awarded and contract completed.
- › Earthworks for crane pad and roof construction area completed.
- › Steel structure fabricated, galvanized and transported to site.
- › Columns erected and commenced construction of roof at ground level.

Western Strategy

- › 40kms of Boree Creek to Morundah pipeline constructed (150mm oPVC).

Solar

- › All seven required studies have been submitted. Two are pending approval.
- › Public works engagement:
 - › Fencing and drainage design is approximately 75% complete.
 - › Electrical augmentation design for the original Water Treatment Plant (WTP) is complete.
 - › Procurement commenced for design of auxiliary power supply for the energy storage infrastructure.
 - › Commenced detailed design of structure for the inverter and energy storage infrastructure.

- › Schweitzer Engineering Laboratories (SEL) has been engaged to design the control and communication infrastructure for Microgrid Control System.
- › Design to upgrade the powerline across the site is complete. The Aboriginal Heritage permit requires amendment for EE approval.
- › Received detailed design documentation for a potential energy storage solution under consideration.
- › Detailed structural design has commenced for the inverter and energy storage infrastructure.

Reservoirs

- › Removal of stockpiled material from leased land. Material placed and compacted to partly fill the decommissioned 10Million Gallon reservoir on Willans Hill.
- › Tender awarded for construction of Oura Reservoir access track.
- › Consultant engaged to undertake structural review of Rand Reservoir towers to access suitability for re-use.

Private works under section 67(3) of the act

Regulation 217 (1) (a4)

Council does not undertake work to any significant extent on private property on a regular basis. Section 67(3) requires Council to report on any resolution to undertake work at a rate that is less than the rates fixed by the Council.

During the review period no such work was undertaken by the Council.

Development servicing plan (DSP)

In accordance with NSW Department of Climate Change, Energy, the Environment and Water guidelines, the Board adopted Development Service Plan at its Meeting on 22nd June 2022, the draft DSP having been on public exhibition after Council's meeting on 27th April 2022.

As required, the annual review of the Developer charge was conducted and the proposed Developer Service Charge for 2024-2025 was adopted at the Council Meeting on 27 June 2024. The Developer Service Charge in 2024-2025 was \$4,874 per Equivalent Tenement.

The calculated Developer Service Charge for 2025-2026 is \$4,992, an increase of 2.4% (based on Sydney CPI Dec 23 – Dec 24).

Disclosure of how development contributions and development levies have been used or expended under each contributions plan

Environment Planning and Assessment Regulation 2021 clause 218A (1)

Contributions under Section 64 were fully expended during the year. Note F3-1 of the Financial Statements which provides a summary of Developer Contributions received and expended.

Value of all contributions and levies received and expended during the year

Regulation 218A (3) (a-b)

Contributions under Section 64 to the value of \$1,059,477 were received and expended for their intended purpose during the year.

Projects for which contributions or levies have been used

Contributions under Section 64 were fully expended across the capital works program, details of which are reported above. Note F3-1 of the Financial Statements which provides a summary of Developer Contributions received and expended, noting the capital expenditure exceeded the contributions received.

Towards Net Zero

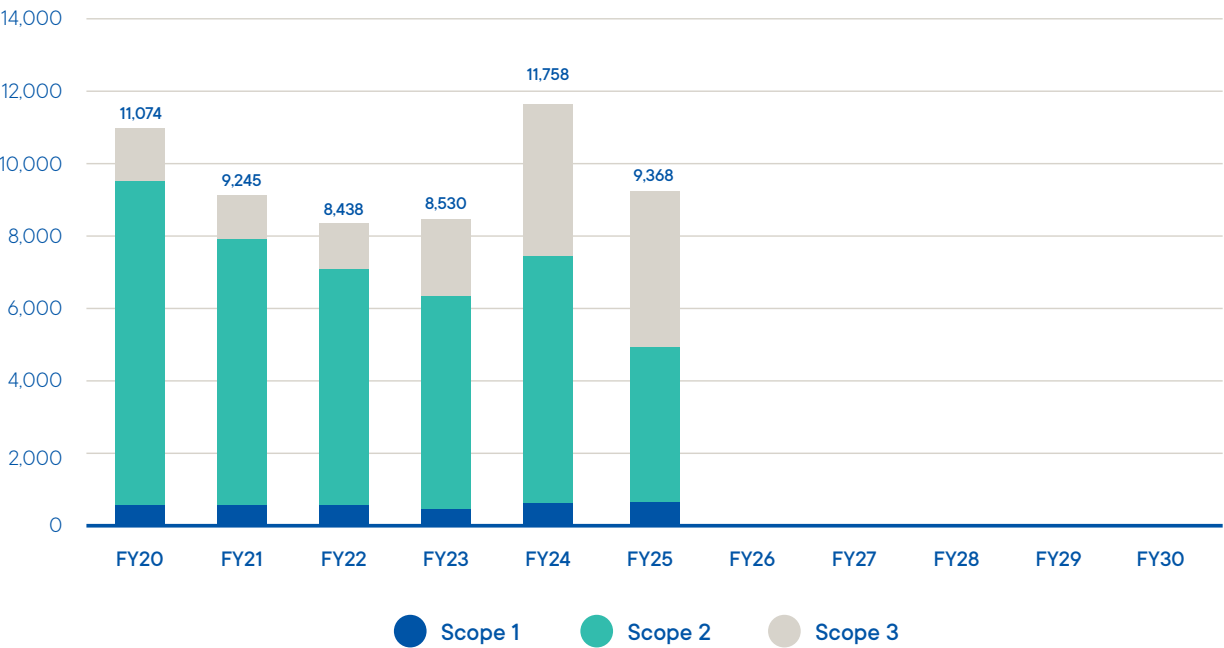
Riverina Water adopted a Net Zero Emissions Policy in Feb 2022, which sets out the rationale, target and actions for Riverina Water to reach net zero emissions by 2030. It is intended to embed emission reductions into all relevant areas of Riverina Water decision making. This involves a three-step process:

- 1. Setting a 2030 net zero emissions target
- 2. Developing a net zero roadmap to set out how we will meet our target
- 3. Implementing the roadmap’s actions throughout relevant strategies and plans to inform all relevant decision-making and procurement

We are further refining our baseline of current annual operational emissions and have developed a roadmap that identifies our largest sources of emissions and how to cut them to net zero by 2030. This has resulted in identifying additional scope 3 emissions, which is outlined in the graph below. It will require further work on our net zero roadmap which focuses on three key areas: electricity; fleet; and other emissions.

The results from our net zero calculator are shown below.

GHG emissions by year



Graph 9: GHG emissions by year

Scope 1 refers to direct emissions from sources located within Riverina Water designated boundary (eg diesel fuel used in Riverina Water vehicles)

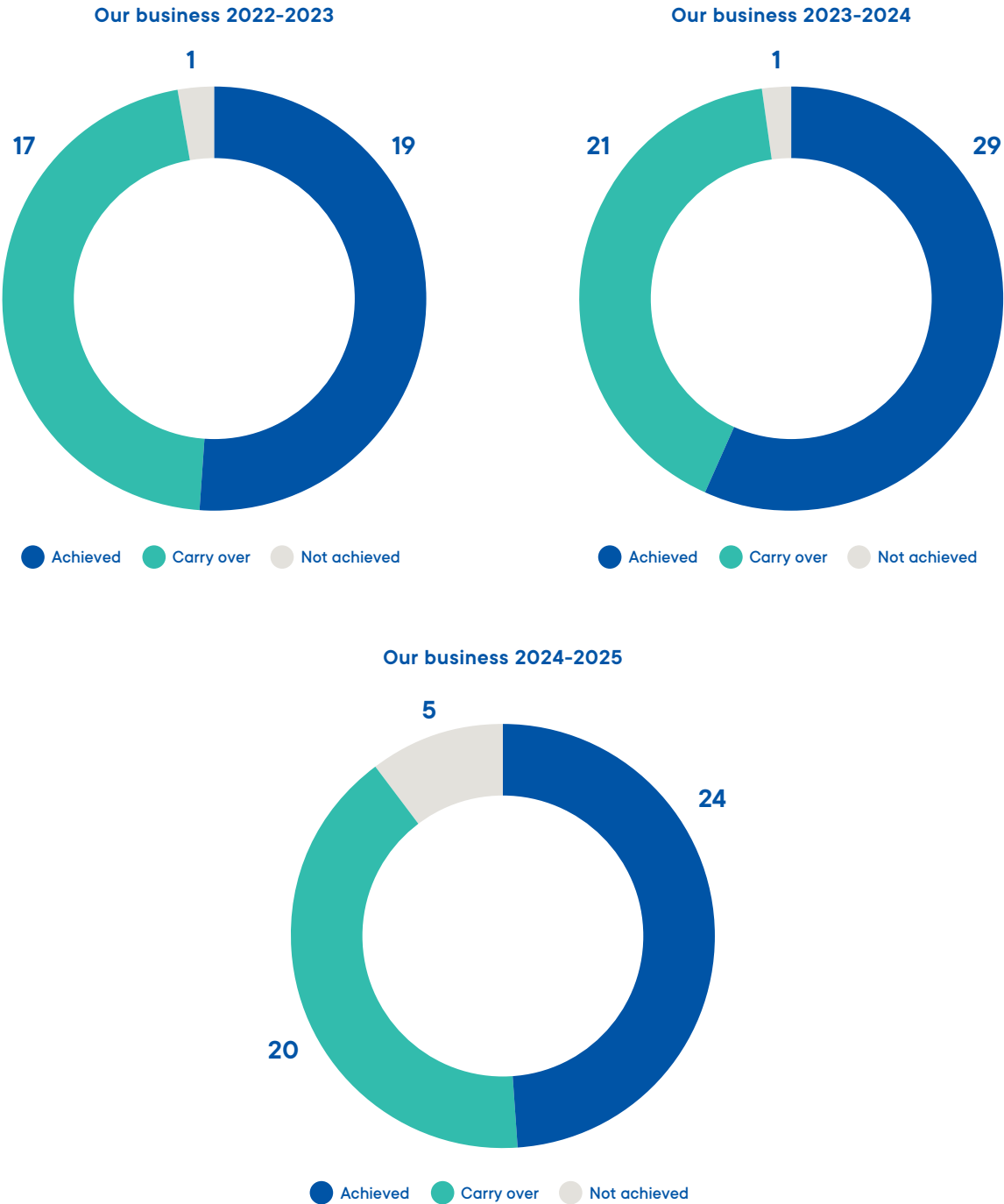
Scope 2 refers to the use of grid-supplied electricity imported into our water supply area

Scope 3 refers to activities taking place within the boundary that create emissions outside our water supply area (e.g. use of chemicals, some inputs to electricity)

The solar pilot plant development is an initiative under the Delivery Program **2.4.1 Implement our Net Zero policy** and will go a long way to reducing Riverina Water's greenhouse gas emissions. From an electrical usage standpoint it should reduce the corresponding emissions by at least half. Actions identified in the 2024-2025 Operational Plan to assist us in meeting our net zero targets include finalising the designs and approval for the solar plant and undertaking siteworks; reviewing and realigning net zero initiatives to strategic objectives.

Delivery Program 2022-2023 – 2024-2025 - Our business

There were 147 actions undertaken over the three years of the Delivery Program contributing to the desired outcomes of Our business.



Graph 10: Delivery Program 2022/23 – 2024/25 Actions

Our business

Operational Plan results 2024-2025

Key to reading the results:

● Achieved ● Carry over 2025-2026 ● Not achieved

2.1: Optimise our network and infrastructure

2.1.1: Supply water to all viable urban areas, villages and rural land within the Riverina Water Supply area

Delivery Program Measure				Result		
Reticulated water supply is available where practical and economically recoverable				Reticulated water supply is provided where practical and economically recoverable, guided by internal hydraulic assessments to confirm supply capability during peak demand, including detailed pressure and flow analysis. Growth planning data from our four constituent councils is integrated into our 30-year network model to identify cost-effective, practical development opportunities. This approach ensures infrastructure is delivered in line with demand, with developer service charges applied to recover appropriate costs. A review of charges will be required following infrastructure master planning to meet additional growth across our service areas.		
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
2.1.1.1	Install water supply mains and services infrastructure and services infrastructure to service new developments as required	Manager Works & Service Delivery	Development requirements met	Achieved	Installation of water mains and services completed as per development requirements.	
			Growth projects installed	Achieved		
2.1.1.2	Complete Boree Creek to Morundah pipeline	Manager Works & Service Delivery	Pipeline installed and operational	Progressing	Project progressing well but completion delayed due to slower rates of pipe laying due to difficult ground conditions and complexity of job. Expected completion in first quarter FY26.	
2.1.1.3	Complete detailed design for Urana WTP replacement	Manager Projects	Detailed design completed	Not achieved	Project on hold while investigations into feasibility of ground water continue. Project will recommence once source is determined.	
2.1.1.4	Upgrade telemetry and radio communications	Manager Operations	Completion of upgrade program	85%	Delayed attributed to land matters for final digital radio repeater involving 18 outstanding stations. Expected to be completed in new financial year Q1.	

2.1.1.5	Undertake electrical and control switchboard improvement at high-risk sites identified in the switchboard audit to ensure compliance with Australian Standards	Manager Operations	●	Prioritised switchboards upgraded	100%	Audit completed in January 2025.
2.1.1.6	Upgrade water treatment plant at Woomargama	Manager Operations	●	Staged completion of the new water treatment plant	35%	Regulators required a hydrogeological risk assessment, to determine the risk of chlorine resistant pathogens and to what extent the existing shallow bore in Woomargama provides effective management of this risk. Hydrogeological report completed with peer review being sought by water quality expert. Section 60 Approvals need to be sought and attained before changing current treatment works. On hold, awaiting approvals from NSW Health and DCCEEW. Expected to recommence in 2025-2026.
2.1.1.7	Continue program of maintenance and installation of bulk water filling stations to enable access for water carters and contractors	Manager Works & Service Delivery	●	Water filling stations in appropriate locations	Achieved	Bulk filling stations installed and maintained in line with program to meet community expectations and requests (where possible).
2.1.1.8	Create and implement inspection regime for reservoirs	Manager Operations	●	Inspections programmed	100%	Reservoir inspection program has already commenced.

2.1.2: Ensure our water supply system is capable of meeting current and future levels of service

Delivery Program Measure	Result
Levels of service are met	We achieved agreed level of service for reliability, service interruptions and water quality, which are both reflected in high level of customer satisfaction scores, local water utility performance reporting scores, compliance with ADWG water quality measures.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.1.2.1	Undertake water main renewals, upgrades and system improvements to maintain or improve levels of service	Manager Works & Service Delivery	●	Renewals profile met	Not achieved	2 planned projects not achieved due to reprioritisation and workload management, as well as delays due to unforeseen approval requirements. Project to be completed in FY26.
				Development requirements met	Achieved	
2.1.2.2	Monitor network performance and investigate supply complaints	Manager Works & Service Delivery	●	Engineering reports capture customer complaints and response in line with adopted levels of service	Achieved	Network performance monitored and investigated when reports of LoS not being met, including taking actions to rectify issues.
2.1.2.3	Conduct programmed refurbishment and upgrades of pump stations	Manager Operations	●	Upgrades completed in line with Capex	Partially achieved	Maintenance and BaU replacements are taking place. Upgrading of pump stations is on hold until confirmation of growth projections associated with NSW Public Works project.

2.1.3: Manage water quality to ensure supply is in accordance with 2011 Australian Drinking Water Guidelines

Delivery Program Measure	Result
Water quality remains within Australian Drinking Water Guidelines	Achieved

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.1.3.1	Complete replacement of new shade cover at North Wagga WTP	Manager Projects	●	Shade cover installed	0%	Steel Fabrication 100% complete, galvanised and delivered to site. Pier footings constructed. Pad excavated for roof assembly. Will need additional \$180K to complete construction due to difficult ground conditions and design variations.
2.1.3.2	Upgrade or replace online and remote monitoring equipment at WTPs	Manager Operations	●	Equipment replaced as per program	100%	Replaced upgraded assigned lab equipment for 24/25
2.1.3.3	Upgrade or replace laboratory equipment at WTPs	Manager Operations	●	Equipment replaced as per program	100%	Replaced upgraded lab equipment as per 24/25 program

2.1.3.4	Develop preventative maintenance plan for mains flushing	Manager Works & Service Delivery	●	Plan developed and implemented	In progress	Reactive flushing and maintenance undertaken. Use lessons learnt to plan proactive flushing in preparation to manage ongoing network water quality for next peak demand period.
2.1.3.5	Implement recommendations from Drinking Water Management audit	Manager Operations	●	Recommendations from audit actioned	50%	Established a drinking water management team to assist in prioritisation of future actions. involving operation and CAPEX.

2.1.4: Monitor and manage the risks posed by PFAS in the Lachlan aquifer in collaboration with DPIE Water

Delivery Program Measure				Result		
Risks associated with PFAS are managed				Management of risks associated with PFAS ongoing.		
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
2.1.4.1 Attend PFAS technical advisory group and communications working group meetings as per terms of reference	Manager Operations	●	Attendance as required	Achieved	Attended Wagga RAAF PFAS governance and strategic group meetings, and additional regulator meetings associated with proposed ADWG limits for PFAS affecting Tarcutta (Bore 5) and West Wagga (Bore 4) where detected PFAS is below current limits but above proposed limits.	

2.1.5: Build, operate, monitor and maintain assets at least lifecycle cost while meeting agreed levels of service

Delivery Program Measure	Result
Operational costs are minimised without adversely affecting performance	Operational costs are minimised through our asset renewals program, operational and preventative maintenance programs. Implementation of the new centralised asset management system will continue to provide improved insights into our asset life cycle costs and where efficiencies are within the business.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.15.1	Deliver the adopted fleet replacement program	Manager Projects	●	Replacement vehicles ordered	Achieved	Fleet replacement program has continued to be implemented and prioritised within budget.
2.15.2	Continue programmed development of Hammond Ave site in line with site master plans	Manager Projects	●	Development completed as programmed	Not achieved	Consultant engaged to undertake master planning project and key stakeholders meetings have occurred. Master planning due for completion in Q1 of 2025-2026.
2.15.3	Undertake programmed construction at The Rock depot	Manager Projects	●	Completion of Construction Stage 1	Not achieved	Tender documents finalised. Tender released and closes 19 July with recommendation planned to go to August Board Meeting. Stage 2 Construction Certificate received by LSC. Discussions around insurance of new buildings with Fire protection have required us to review design. Will have to undertake these works post-build as current design satisfies fire design standards. Required to undertake Fire Safety Schedule as per LSC Building Certifier.

2.1.6: Undertake a number of demand management strategies to mitigate overall consumption and peak demand pressures on the system

Delivery Program Measure	Result
Demand pressures are managed without adversely affecting water supply	Demand pressures are managed within service levels, which is a balance between customer satisfaction, operational costs and being able to deliver water to our service areas at a sustainable cost. Further development is staged on growth areas and assets where viable development can occur from both a cost perspective and ability to meet service levels.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.1.6.1	Commence implementation of actions identified in the Drought Management Plan	Manager Operations	●	Possible actions identified and prioritised	In progress	Draft drought management plan has been developed, requiring further review to finalise within 2025-2026. Demand management plan will also form part of delivery program to highlight further demand strategies to mitigate overall consumption and peak demand pressures on the system.

2.2: Enhance and integrate our asset management system

2.2.1: Implement central asset management system in ERP solution (FLOW)

Delivery Program Measure	Result
Asset management register operational in Flow	Asset register reconciliation has resolved to align with all pipe assets in the depreciation records and with our GIS system. The register is operational in FLOW and is being validated against field site inspections to confirm existence and use of assets, condition and any other relevant data.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.2.1.1	Embed new asset management practices	Manager Assets & Engineering Systems	●	New practices adopted	100%	Completed verification of asset register and implementation of processes that integrate GIS asset data capture with the finance system.

2.2.2: Develop condition ratings for all asset classes in the central asset management system

Delivery Program Measure	Result
Condition ratings uploaded to system	Achieved

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.2.2.1	Input criticality ratings for above ground infrastructure assets	Manager Assets & Engineering Systems	●	Condition ratings updated	100%	Verification of asset register preceded in terms of priority, which has involved site assessments and capture of asset details. Has previously been completed due to update. Data not entered into IPS.

2.2.3: Integrate central asset management system with financial information

Delivery Program Measure	Result
Systems integration	System integration has occurred through the Flow project and also with our GIS system. Key items have occurred such as asset reconciliation between our asset register and our finance system, while refining and streamlining processes across the business.

Achieved – no actions 2024-2025

2.2.4: Implement Esri GIS system

Delivery Program Measure	Result
GIS system operational	Achieved

Achieved – no actions 2024-2025

2.2.5: Identify, assess and appropriately manage risks associated with assets

Delivery Program Measure	Result
Risks associated with assets managed appropriately	Risk associated with assets are managed predominately through staff knowledge and using overall system risk. Our maturity level is increasing with a new asset management system to help capture data, provide more proactive maintenance and help inform how we best manage asset risk in the most cost effective and efficient manner.

No actions 2024-2025

2.2.6: Develop and input asset maintenance schedules for major assets

Delivery Program Measure	Result
Maintenance schedules are in place	Maintenance schedules are in place within the asset management system, however further development of maintenance schedules are required based on asset information insights and overall more effective use of resources to manage risk. Further work in maintenance schedules is planned based on overall system risk and input from field team on where gaps exist between performance and service levels.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.2.6.1	Develop and implement preventative maintenance programs across major assets	Manager Assets & Engineering Systems	●	Preventative maintenance programs developed and undertaken	40%	Progress made in getting this into the system and the work the teams have been completing. Progressing based on priority and resources.

2.3: Deliver business value through digitisation with a focus on accessible and accurate information, integrated and secure services that promote agile operations

2.3.1: Ensure secure and accurate data that is actionable and enables intelligent decision making

Delivery Program Measure	Result
Accurate data supports all decision making activities of Board and Senior Executive	Progressing

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.3.1.1	Develop a data strategy and data management framework	ICT Manager	●	Data strategy aligns with established data management principles and supports business goals	Not achieved	The development of a data strategy and data management framework was not achieved in the 2024-2025 FY, and will be included in a future year. This is due to the necessary review and redevelopment of Riverina Water's broader Digital Strategy, which has been prioritised and requires completion first. It has been included in the 2025-2026 Operational Plan. The Digital Strategy encompasses a wide scope, including the use of digital technologies to improve business processes, enhance customer experiences, and drive innovation, covering areas such as digital processes, online presence, and integration of digital tools and platforms. Once finalised, the data strategy and management framework will be developed to align with and support the overall digital direction.
2.3.1.2	Review Business Intelligence and analytics approach and capability	ICT Manager	●	Demonstrable business improvement in data-drive decision making	In progress	The review of the Business Intelligence and analytics approach and capability has not been achieved, as it is largely encompassed within the scope of the data strategy development referenced in 2.3.1.1. This action is considered a duplication of this required data strategy work, and the relevant requirements will be addressed as part of that broader initiative. There are no significant risk concerns associated with this, as all related matters will ultimately be managed through the data strategy, ensuring a cohesive and aligned approach to business intelligence and analytics.
2.3.1.3	Commence data digital remote water meter reading trial	Manager Works & Service Delivery	●	Evaluation of data used to determine further development	Not achieved	Digital meter trial not implemented. Carryover project to FY26.

2.3.2: Ensure seamless and intelligent systems and processes that enable us to do our job well

Delivery Program Measure	Result
100% of business processes are captured electronically	Progressing

No action 2024-2025

2.3.3: Strengthen mechanisms to capture staff ideas and implement innovative or transformative business solutions

Delivery Program Measure				Result		
Innovative ideas are captured and have frameworks and mechanisms to support their implementation				While a formal innovation framework was not pursued, we continue to capture and implement innovative ideas across the organisation. Processes are in place to ensure that promising initiatives are identified, developed and applied, supporting ongoing improvement and creativity.		
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
2.3.3.1 Commence conceptualisation of innovation at Riverina Water	Director Corporate Services	●	Concepts for supporting organisational innovation are presented to Manex with a preferred way forward determined	Not achieved	Commencement of a formal 'conceptualisation of innovation' program at Riverina Water has not progressed, as it is no longer a current organisational priority. This decision reflects competing workload demands across the business and the observation that innovation is already occurring organically at an individual and team level, particularly through the adoption of AI tools and other emerging technologies, without a dedicated overarching initiative. While this organic approach has benefits, we acknowledge that not pursuing a formal framework carries some risks, including missed opportunities for cross-team collaboration, inconsistent capture of learnings, and potential duplication of effort. These risks will be monitored, and the initiative may be reconsidered in the future if organisational capacity and strategic priorities allow.	

2.3.4: Ensure Riverina Water structures provide clear direction, transparency and accountability

Delivery Program Measure				Result		
Direction, transparency and accountability is clear				The suite of corporate planning documents support the intent and strategic objectives of the 2021 Integrated Water Cycle Management Plan. The Strategic Activity Business Plan is regularly reviewed and adjusted to address emerging challenges.		

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.3.4.1	Develop, publish and educate users on how to use ICT service requests portal	ICT Manager	●	Adoption of ICT service catalogue, improved delivery of services, usage of the ICT Self Service Portal shows increases month to month	Increases recognised	Achieved.

2.4: Adopt emerging technology that increases our efficiency

2.4.1: Implement our Net Zero policy

Delivery Program Measure	Result
Net emissions reduced	Net emissions reduction is reliant on implementation of the solar project. This project is awaiting approvals and has been delayed behind original project schedule.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.4.1.1	Review Net Zero policy and roadmap	CEO	●	Workshop held with new Board	Not achieved	Whilst planning for the Koorringal Road Solar Plant is proceeding (albeit more slowly than expected) a workshop with the Board will likely be held in the second half of 2025. An action has been included in the 2025-2026 Operational Plan to progress this matter.
2.4.1.2	Investigate grant funding opportunities to support appointment of a project officer	CEO	●	Funding opportunities investigated	Not achieved	No work has been undertaken on this matter as other projects and corporate objectives have been more important and time sensitive. In 2025-2026 discussions will be held with Wagga Wagga City Council to explore opportunities to share a resource in this space. An action has been included in the 2025-2026 Operational Plan to progress this.

2.4.2: Invest in research and development

Delivery Program Measure	Result
Opportunity for investment is identified and made	In the process of reviewing our systems operations, staff are continually identifying and modifying our work practices to ensure the efficient operation of the overall system. One particular initiative that is proceeding is the final planning and approvals for a solar farm.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.4.2.1	Design micro grid control systems for solar plant project that meets project objectives	Mgr Projects	●	Design completed and internally reviewed	In progress	Consultants Schweitzer Engineering Laboratories (SEL) are finalising the functional description for the IEC61850 blocking scheme and the FLISR (fault location, isolation, system restoration) system for the Microgrid. OT segregation and communication audit/functional description drafted, reviewed and comments returned to SEL.

2.5: Improve strategic planning and accountability

2.5.1: Develop accountability tools in line with our mission and vision

Delivery Program Measure	Result
Accountability tools are used across the organisation	Audits, meeting and action tracking tools, feedback mechanisms, and report tracking used throughout the year.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.5.1.1	Implement the findings of the organisational reporting review	G&CP Officer	●	Development of an integrated reporting guide	25%	Considerable work completed inputting plans for reporting out of Pulse which will be monitored by management. Flags and attributes will assist in filtering for specific stakeholder reports in the future. Ongoing reporting uplift will now form part of BAU, and align with capabilities of FLOW reporting.

2.5.2: Deliver, monitor and review plans, frameworks and policies in line with regulatory and governance requirements

Delivery Program Measure	Result
Best practice is maintained via adherence to governance requirements	Nil reported breaches.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.5.2.1	Implement action plan and ensure ongoing compliance with Risk & Audit Guidelines	G&CP Officer	●	ARIC operates within the Risk & Audit Guidelines	100%	Annual workplan now in place. ARIC is operating within the Risk & Audit Guidelines and in compliance with the Audit Risk & Improvement Committee's adopted Terms of Reference.

2.5.2.2	Develop processes to ensure relevant registers are created, maintained and reviewed regularly	G&CP Officer	●	Registers available and current	100%	Public registers have been allocated to officers to ensure they are kept up-to-date. An annual compliance check is conducted to ensure this is occurring, and is part of the reporting to the ARIC. Further exploration of system capabilities will occur in 2025-2026 to see whether workflows can be automated.
2.5.2.3	Finalise internal IT policy development and review	ICT Manager	●	All IT policies developed and up to date	Completed	Core internal IT policies have been identified and endorsed, marking significant progress in the policy development process. Given the dynamic and fluid nature of IT, policy development and review will remain an ongoing priority. Future operational plans do and will continue to include actions focused on the regular review, alignment, and implementation of IT policies to support the objective of enhancing strategic planning and accountability across the organisation.

2.5.3: Continue to mature enterprise risk management, culture and frameworks to ensure compliance and business continuity

Delivery Program Measure				Result		
Risk is well managed at Riverina Water to ensure compliance and business continuity				Developing		
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
2.5.3.1	Risk & Insurance Officer	●	Action plan communicated to staff	Completed	This action is CompletedWe have assessment at this point in time. The nature of a maturing risk management culture is that it is never 'completed' but actions are consistently being embedded to improve maturity and we are seeing results.	
			Risk assessment considered for all business areas and projects	Progressing		
2.5.3.2	ICT Manager	●	Demonstrated increase in the security posture of mobile devices			

2.5.3.3	Improve security access for all Riverina Water IT systems	ICT Manager	●	Solutions investigated and implemented	Completed	The action to improve security access for all Riverina Water IT systems has been completed with the implementation of three new security-enhancing applications: CrowdStrike for security management, ThreatLocker for application management, and DattoRMM for system management. These tools collectively strengthen system protection, improve access control, and enhance overall IT security resilience. Given the evolving nature of cyber security, this work will remain ongoing into future years as business as usual with exceptions for specific programs of work. In 2025-2026, further work will focus on establishing a robust cyber security framework aligned with the Essential Eight to ensure continued protection and compliance with best-practice standards.
2.5.3.4	Develop and implement metrics relating to risk management for internal reporting	Risk & Insurance Officer	●	Reports on risk metrics to Manex	Achieved	Metrics finalised and quarterly reporting has commenced.
2.5.3.5	Ensure effective preparedness for business interruption via effective development, management and testing of business continuity plans	Risk & Insurance Officer	●	BCP plan and subplans tested and updated	In progress	Revision and updating for currency expected to be completed November 2025. Training and Scenario exercise scheduled for January - through to Exercise in April 2026 (to be conducted by Statewide Mutual). This action is covered via audit recommendation, and therefore is not an explicit item in the 2025-2026 Operational Plan. It is however resourced, and delivery of the action will be monitored by the ARIC.

2.6: Take actions that deliver responsible financial management and ensure long term sustainability

2.6.1: Implement and review sound financial processes and practices

Delivery Program Measure				Result		
Nil management letter or all management items addressed				Not achieved as open management letter items remain at year end. Some items relate to matters other than financial management.		
	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.6.1.1	Ensure budgets are monitored and managed through regular budget reviews with managers	Manager Finance & Sourcing	●	12 management meetings are undertaken for the year	Achieved	Monthly budget meetings were held with managers throughout the year.
2.6.1.2	Undertake process and governance review, aligning Finance & Sourcing operations to best practice	Manager Finance & Sourcing	●	One operational process/function reviewed each quarter	Not achieved	Protracted transition to the new finance system impacted on our ability to resource further process and governance review, however incremental improvements have been achieved in areas of purchasing practices and financial management oversight. This remains an ongoing piece of work and will continue into 2025-2026 with a revised Operational Plan Action.

2.6.2: Ensure sufficient funds are available for long term organisational requirements

Delivery Program Measure				Result		
All future CAPEX and OPEX requirements are able to be funded				Long Term Financial Planning endorsed by the Board.		
	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.6.2.1	Undertake annual long term financial planning review	Manager Finance & Sourcing	●	Long term financial plan is updated	Achieved	The Long Term Financial Plan was developed in conjunction with development of the 2025-2026 Operational Plan and Annual Pricing Review. Public exhibition has been CompletedAdoption of the revised Long Term Financial Plan is scheduled for the July Board meeting.

2.6.2.2	Enhance strategic cashflow management and cash investment in line with the Investment policy to ensure returns are maximised	Manager Finance & Sourcing	●	Average returns exceed the relevant benchmark (AusBond Bank Bill index)	Achieved – exceeded by 0.77% for 24-25	Reinvestment decisions are being informed by typical business cycle cashflows with a focus on extending the weighted average duration of the total portfolio (within policy limits). For the current financial year to 31 May 2025, this has successfully been extended from 220 days (~7 months) to 243 days (~8 months), by targeting higher yielding deposits with tenors between 1 to 2 years. Continuation of this approach should see a gradual transition of weighted average duration towards of 1-2 years, as recommended by the Investment Advisor, designed to access higher interest rates on the term deposit yield curve compared to shorter tenors. This provides some income protection against a lower rate environment. In addition, we are in the early stages of leveraging new functionality in the finance system to improve cashflow requirement forecasting to reduce liquidity risk in short term investment decisions. Investment returns continue to exceed the AusBond Bank Bill Index.
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2.6.3: Drive smart business decisions through proactive development and delivery of financial metrics and business insights

Delivery Program Measure	Result
Decision making is driven by financial metrics	Price increase was endorsed by the Board for 2025-2026 utilising financial data and long term planning.

No action for 2024-2025

2.7: Improve our operations to future proof our business

2.7.1: Investigate sustainable and ethical procurement practices

Delivery Program Measure	Result
Procurement at Riverina Water is undertaken both ethically and sustainably	Review into compliance with sustainable and ethical procurement practices underway.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.7.1.1	Commence review of Riverina Water's compliance with sustainable and ethical procurement practices	Manager Finance & Sourcing	●	Forward action plan developed	100%	A review was commenced to investigate sustainable and ethical procurement practice compliance obligations. To comply with our obligations under the Modern Slavery Act, a Modern Slavery Policy has been developed, Development of a Modern Slavery Risk Assessment is in progress to meet our obligations. Riverina Water participated in local forums regarding circular economy to better understand our responsibilities and the impact to our operations. The centre-led procurement model continues to drive strategic alignment and strengthening of procurement practices, with all significant sourcing events overseen by the Procurement Coordinator. This approach upholds the principles of integrity, fairness, transparency and compliance throughout the procurement process. Further work is planned as part of the 2025-2026 Operational Plan with the development of a Sustainable Procurement Roadmap.

2.7.2: Adopt circular economy practices in the planning and delivery of assets, products and services

Delivery Program Measure	Result
Circular economy practices are embedded	Riverina Water actively participates in regional meetings coordinated by Wagga City Council and the NSW Government in relation to circular economy opportunities at the Bomen Special Activation Precinct.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.7.2.1	Commence engagement with NSW government regarding the SAP at Bomen	CEO	●	Discussions held with State government	Not achieved	Given the way the Bomen SAP Circular Economy Project is managed and the limited influence Riverina Water can have on its delivery, this initiative is no longer considered a priority under the current Operational Plan. As such, it will not be included in future operational plans. While a staff member had been nominated to participate in NSW Government meetings to progress the project, engagement has been minimal due to competing, higher priority initiatives.

2.7.3: Update our water cycle and environmental management plans

Delivery Program Measure	Result
Plans approved by DPE Water	Not achieved
No action for 2024-2025	

2.7.4: Protect and restore sites to eliminate and prevent degradation

Delivery Program Measure	Result
No soil loss or siltation and vegetation is restored	Achieved

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.7.4.1	Implement river and creek banks stabilisation program in line with design report	Manager Projects	●	Planned stages completed	In progress	Review of Environmental Factors draft received. Comments provided to consultant. Draft tender documentation being reviewed.

2.8: Collaborate and share our knowledge with other organisations

2.8.1: Contribute to relevant industry benchmarks for operational excellence

Delivery Program Measure	Result
Relevant contribution is made	Riverina Water contributes significantly to activities within its supply area via its Community Engagement Program, its annual Community Grants Program known as "Enriching Communities and our generous Donations and Sponsorship Program.
No action for 2024-2025	

2.8.2: Create opportunities for Riverina Water to collaborate with other industry experts

Delivery Program Measure	Result
Ongoing participation in committees and conferences	Riverina Water is well represented at the annual Local Government NSW Annual Conference and the LGNSW Water Management Conference. In addition, staff regularly present papers at other water industry conferences and forums.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
2.8.2.1	Maintain professional memberships and contribute to forums as appropriate	CEO	●	Membership and forum contribution	Achieved	The CEO, Directors and Managers have attended and presented papers at various industry events during FY2025.
				Membership and forum contribution	Achieved	

Service review activities 2024-2025

Customer portal

In 2024-2025, Riverina Water delivered a significant digital transformation with the launch of *My Riverina*, our new online customer portal.

Identifying the problem

For many years, our customers had limited digital options for managing their accounts. The only online feature available was a paperless billing service, which sent bills by email but did not allow customers to view their account history, update details, or make changes directly. As a result, simple tasks; such as checking a balance, retrieving a past bill, or updating contact information; often required a phone call or in-person visit. This created inconvenience for customers and additional demand on our customer service team.

The solution

The *My Riverina* Water portal provides customers with:

- › Secure, 24/7 online access to their bills and account information
- › The ability to update personal and billing details without needing to call
- › A simple process to enrol in paperless billing
- › Tools to track payments, balances, and account history

Development and implementation

Recognising the need for a more modern, customer-friendly solution, Riverina Water began planning to expand our digital services.

After selecting a platform aligned with our enterprise system, the project team began an internal pilot in late 2024, followed by extensive testing and integration work.

The portal was released to customers in April 2025, with a primary objective of migrating customers from the previous service to the new portal. The process was supported by staff training, internal process changes, and a communications campaign to ease the transition for customers.

Benefits

This initiative has modernised how Riverina Water delivers services, offering customers greater convenience, transparency, and control. It also supports organisational efficiencies by reducing manual administration and contributes to sustainability through lower paper use.

The launch of *My Riverina* Water reflects our commitment to innovation and to meeting the evolving needs of more than 33,000 service connections across our region.

Our community

Objective

We enable our community and customers to thrive by providing exceptional services and demonstrating social responsibility



Our customers and community

Our supply area and network

Our supply area stretches over more than 15,000 square kilometres of NSW’s Riverina region, providing safe and reliable drinking water to the local government areas of Wagga Wagga, Lockhart and parts of Greater Hume and Federation Councils.

We draw water from the Murrumbidgee River, which runs through the heart of Wagga Wagga. We also

source water from 10 bores, which historically makes up 60 per cent of our source water supply.

Our water supply network includes:

- › 16 water treatment plants
- › More than 80 reservoirs
- › More than 1800 kilometres of water mains



Customer profile

More than 77,000 people rely on Riverina Water to provide safe drinking water every day.

We have more than 34,000 properties connected directly to our water supply network.



Our strategy has been developed with regard for the social, economic, and environmental needs of the communities we serve in the southern Riverina:

- › Wagga Wagga City Council
- › Federation Council
- › Greater Hume Council
- › Lockhart Shire Council



We refer to the Community Strategic Plans of our constituent councils to better understand the many voices from within our supply area.



Riverina Water services more than 6000 non-residential retail customers and two bulk supply customers; the RAAF Airbase and the Kapooka Army Base.

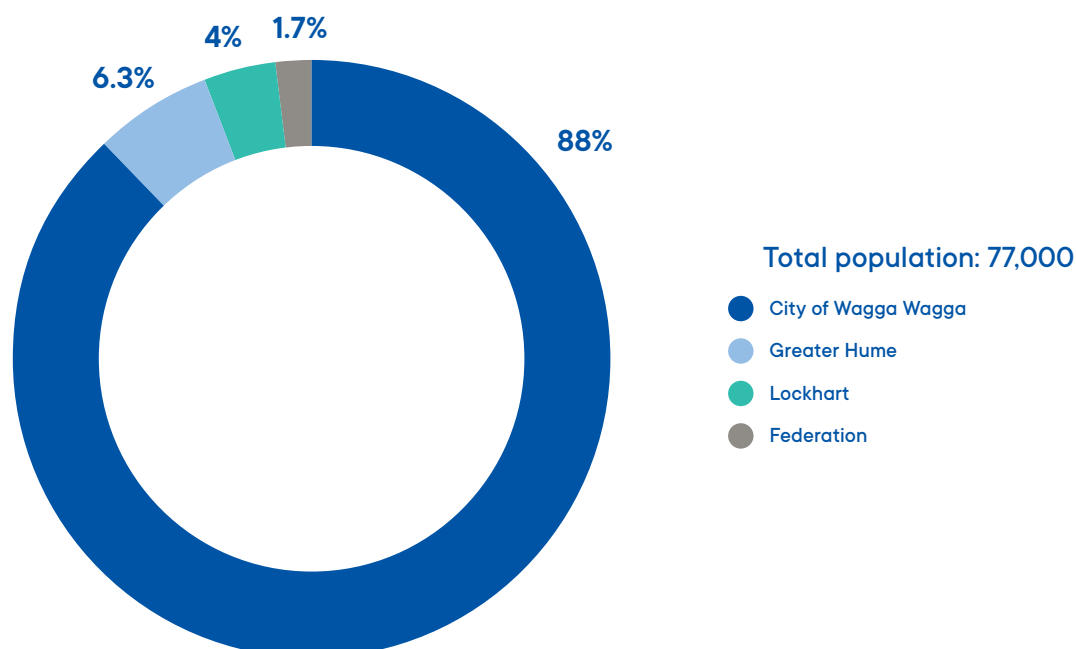


Our customers are diverse and range from households, to farmers, business, industry and other institutions such as

hospitals, aged care facilities and education institutions such as Charles Sturt University.



Serviced population by Local Government Area



Customer survey results

Riverina Water's 2024-2025 Customer Satisfaction Survey has once again returned high results for water quality, reliability, and customer service.

The survey had more than 1100 responses from across Riverina Water's supply area. Overall satisfaction with water reliability was very high, while all water quality indicators remained rated as at a high or very high level of satisfaction.

Customers were also asked about what's important to them and Riverina Water's performance in other key areas.

How to read:

All scores are average out of 5. Scores greater than 3.75 are rated high satisfaction, scores greater than 4.5 are rated very high satisfaction.

What's most important to you?

- › Water supply reliability
- › Water quality
- › Water affordability
- › Efficient and reliable customer service

How did we perform?

- › Satisfaction as a service provider: 4.26
- › Overall trust in Riverina Water 4.21
- › Our reputation in the community: 4.15
- › Water affordability 3.67

Water quality

- › Taste 4.00
- › Smell 4.16
- › Clarity 4.20
- › Pressure 4.00
- › Supply reliability 4.57

Customer Service

- › Overall satisfaction 4.56
- › Meeting needs on first contact 4.60
- › Handling with accuracy 4.59
- › Ease of doing business 4.58
- › Contact was dealt with quickly 4.58
- › Staff skill and knowledge 4.61
- › Friendly and caring service 4.70

How we've engaged with our community

Riverina Water's Customer & Community Engagement Strategy 2025-2026 – 2028-2029 was adopted in June 2025 following a review.

This important document is built on four focus areas – Engage, Enrich, Educate, Experience – and aims to achieve an overall strategic outcome of “We provide exceptional customer service and demonstrate social responsibility to our community”.



Reconciliation Action Plan

Riverina Water marked a significant milestone with the adoption of its Reflect – Reconciliation Action Plan (RAP) July 2024 – December 2025.

The plan was developed according to Reconciliation Australia guidelines and is now available on the Riverina Water website. The RAP is built on the framework of relationships, respect, and opportunities, and will allow Riverina Water to strategically set reconciliation commitments in line with business objectives.

Riverina Water formed a Reconciliation Action Plan Working Group and the members worked to deliver many of the actions across 2024-2025.

The RAP was marked with a special launch event in March 2025, with Riverina Water Board members and staff joined in celebration by community stakeholders, constituent councils and members of the Wiradyuri and First Nations communities.

Water Night

Riverina Water again supported Water Night in the region in October 2024.

This initiative is likened to Earth Hour for water, where community members pledge to not touch their taps for an evening to get a better understanding of their water usage.

The event takes place during National Water Week each year and is focused on improving water awareness and literacy, with participants taking quizzes before and after on their knowledge.



Science and Engineering Challenge

For many years, Riverina Water has been one of the main contributors to this program, which sees local students take part in this state-wide challenge.

Along with providing funding, staff from across the Engineering directorate lend their time to lead activities and share advice and expertise with the next generation of engineers.

Build a Bridge

Riverina Water again donated funds to this high school engineering program delivered by REROC.

As a part of this program students from across the region are challenged to research, design and construct bridges and get tangible experience in engineering.



Tap2Go

Riverina Water continued its Tap2Go initiative in 2024-2025, where bottle refill/drinking fountain stations are supplied and installed at no cost to constituent councils.

Along with the permanent stations, Riverina Water has a fleet of temporary bottle refill stations which have been used at everything from major events to smaller community initiatives at no cost to the organiser.



Wagga Wagga City Council

- › In front of the Marketplace, Baylis Street
- › In front of 175-179 Baylis Street
- › In front of 76 Morgan Street
- › Northern end of Lake Albert
- › Western side of Lake Albert
- › Eastern side of Lake Albert
- › Livvi's Place inclusive playground, Morgan Street
- › Jubilee Park (two stations)
- › Botanic Gardens
- › Rawlings Park
- › Paramore Park
- › Wagga Multisport Cycling Complex at Pomigalarna
- › French Fields
- › Collingullie Football Oval

Lockhart Shire Council

- › Main Street, The Rock
- › Green Street, Lockhart
- › Next to the reservoir in Lockhart
- › Pleasant Hills
- › Walter Day Park, Lockhart
- › Wal Alexander Park, Lockhart
- › The Rock swimming pool
- › Lockhart swimming pool
- › Yerong Creek

Greater Hume Shire Council

- › HMAS Otway submarine, Holbrook
- › Albury Street, Holbrook
- › Woomargama

Federation Shire

- › Urana Aquatic Centre

Donations and Sponsorships

In 2024-2025, Riverina Water provided more than \$90,000 in donations and sponsorships to a range of community initiatives right across the supply area.

Included in the diverse range of beneficiaries was Mawang Gaway, Ronald McDonald House, the Rotary Club of Holbrook, The Spirit of the Land Festival and Urana Campdraft. South Wagga Public School received funding towards the installation of their new value poles.



Community grants

Riverina Water's Enriching Communities Program was awarded in December 2024, with these projects to take place over the 2025 calendar year.

A diverse range of projects were funded across the four local government areas, including an efficient water system, festive multicultural performance costumes, food preparation equipment, community clubs infrastructure and more.



Projects funded in 2024-2025: Wagga Wagga City Council

Applicant	Project description	Funding approved
Toy Library Wagga Wagga	Install outdoor, code-entry toy lockers that will allow members to order their toys online and pickup at time convenient to them.	\$5,000
Pro Patria Centre	Renewal of downpipes, gutters, stormwater pipes and drains which will enable the recycling of stormwater into new ponds in the garden development.	\$10,500
Oura Progress Association	Rejuvenate the currently under-utilised dirt tennis courts located in the grounds of the Oura Hall by installing an inground basketball hoop and in-ground netball hoop at either end of the southernmost court.	\$3,843
Mangoplah Cookardinia United Eastlakes Football Club	Irrigation system for the Oliver Mohr Junior Oval to facilitate club days and minimise water waste.	\$5,000
Mountain Bike Wagga Wagga	Installing up to 250 trail signs through the 50km Pomingalarna Reserve.	\$6,000
Erin Earth	Weatherproofing the Volunteer Hub with the installation of a permanent outdoor guided blind system to protect volunteers from the sun in summer and create a useable space in winter.	\$4,600
Galore Branch CWA of NSW	To tile the bathrooms, which are currently concrete floors that are difficult to clean.	\$5,057

Greater Hume

Applicant	Project description	Funding approved
Holbrook Meals and Wheels	Purchase tables and chairs to facilitate the creation of a community space behind the current Meals on Wheels premises, to host cooking groups, social functions, exercise groups and intergenerational events.	\$11,987
Holbrook Cricket Club Incorporated	Storage shed to house equipment and bowling machine at the existing training facility.	\$5,333
Henty & District Lifestyle Centre Incorporated	Fitness equipment to conduct a chair yoga program.	\$2,680

Lockhart Shire Council

Applicant	Project description	Funding approved
Lions Club of Lockhart	To purchase large outdoor Christmas tree at the lagoon as part of an ongoing Christmas activation program in Lockhart.	\$2,728
The Rock Recreation Ground Management Committee	Irrigation equipment to reduce mineral load in bore water that is inhibiting growth on the main oval.	\$8,276
Country Women's Association of NSW	The CWA rooms have been eaten out by white ants. The floors require replacing in three rooms.	\$5,000
The Rock Meals on Wheels Association Inc	To organise a community garden project for its social support group.	\$1,470
Lockhart Recreation Ground Management Committee	Install a drinking fountain at the Lockhart Community Gym.	\$2,526

Federation Council

Applicant	Project description	Funding approved
Rand Hall Committee	Install new stage curtains to replace existing ones which are no longer useable.	\$8,000
Urana Progress Association	Replace the old, antiquated toilet block at Urana Courthouse for the benefit of museum volunteers and visitors.	\$12,000

Digital transformation

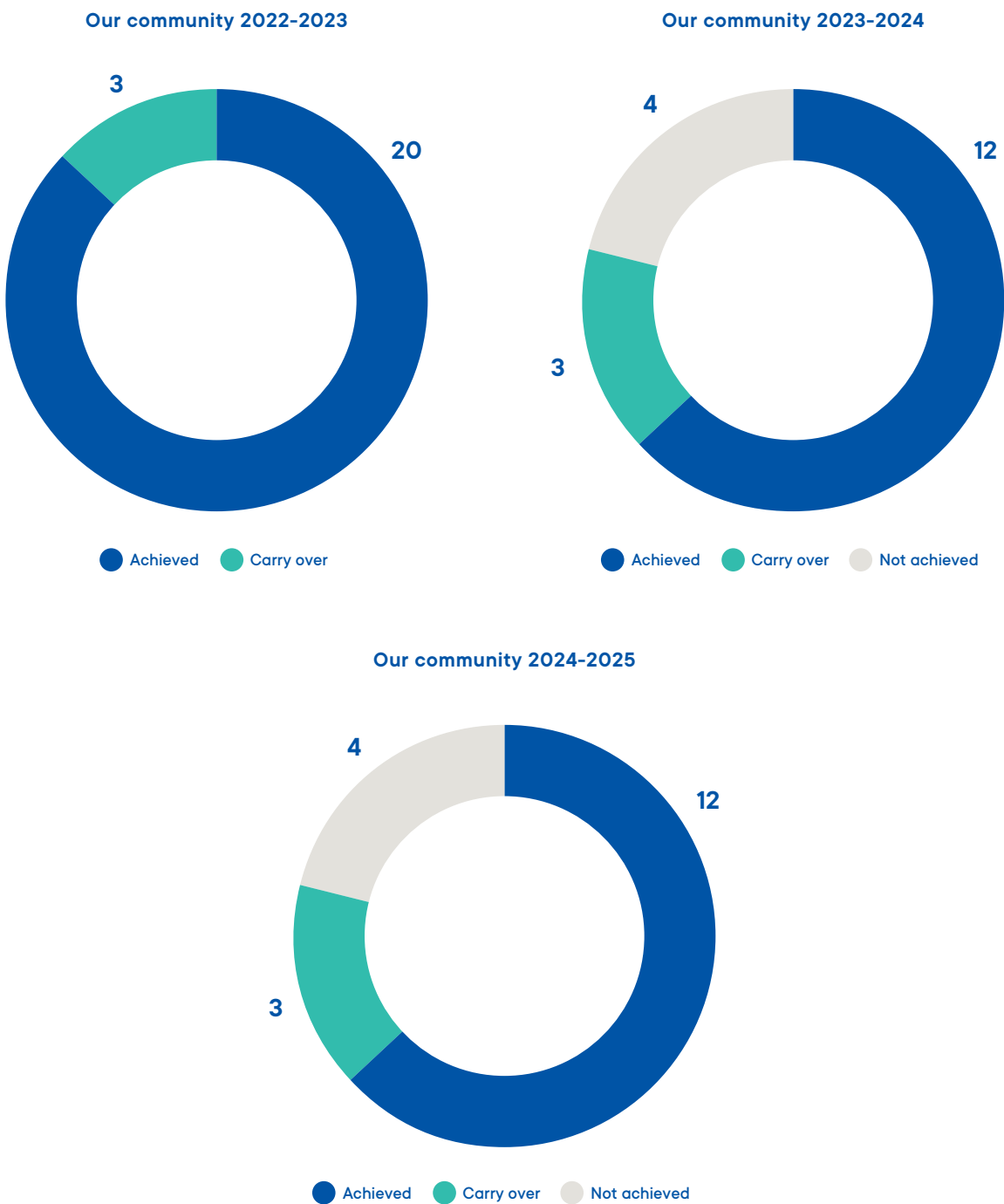
Riverina Water has made significant progress in our digital transformation journey through Project FLOW, a multi-year program designed to simplify and integrate our systems, empower our people, and enhance the customer experience. A major milestone was achieved on 1 July 2024 with the go-live of our Assets and Financial Supply Management (FSM) systems. These new platforms provide a strong foundation for improved asset management, streamlined financial operations, and more transparent reporting, setting us up for greater efficiency and long-term sustainability.

A further highlight was the launch of our new customer portal in April 2025. This platform gives our community greater visibility and control over their services, enabling easy access to account information, applications, and self-service functions.

Together, these initiatives are transforming the way we work and interact with our customers and each other.

Delivery Program 2022-2023 – 2024-2025 - Our community

There were 61 actions undertaken during the three years of the Delivery Program contributing to the desired outcomes of Our community



Graph 11: Delivery Program 2022/23 – 2024/25 Actions

Our community

Operational Plan results 2024-2025

Key to reading the results:

● Achieved ● Carry over 2025-2026 ● Not achieved

3.1: Actively support and participate in our community

3.1.1: Provide and support education opportunities for youth, tertiary and the wider community

Delivery Program Measure				Result		
The community receives tangible educational opportunities through Riverina Water.				Tour guidelines implemented and new incursion program for schools developed.		
Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary	
3.1.1.1 Further expand Riverina Water's education program, investigating and delivering new resources to meet the needs of schools and community groups	Customer & Comms Team Leader	●	Education program is implemented - four schools utilise materials	5 schools booked in for incursion September 2025	The action to further expand Riverina Water's education program has been completed. A new incursion program has been developed, with 4-5 schools booked (estimated 500 students) to participate in September 2025, scheduled to align with school availability. The "About Us" video has been refreshed to provide updated and engaging content. In addition, a customer survey has established baseline data on water literacy levels to inform future initiatives. Ongoing education activities are included in the 2025-2026 Operational Plan to continue building on the strategic objective.	
3.1.1.2 Facilitate tours and or incursions to Riverina Water facilities	Customer & Comms Team Leader	●	One tour or incursion delivered	3	Two tours and an incursion held in 2024-2025.	

3.1.2: Strengthen opportunities to collaborate with constituent councils, JOs and industry

Delivery Program Measure	Result
Relationships are strengthened via regular meetings	Many regular meetings across Riverina Water ranging from the six meetings of the Board each year, through to Monthly meetings of the Executive Team. Meetings of the Management Executive Team are held every three weeks and the broader Leadership Team (21 staff) meet six times a year.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.1.2.1	Chair and CEO to meet with four constituent councils in February 2025	CEO	●	Meeting held	Mar-Apr 2025	The Chairperson and CEO met with the four constituent Council's during March and April, discussing a range of issues including the upcoming Capital Works program, the Community Grants Program and the growth being experienced by all communities across the supply area.

3.1.3: Provide access to tap water in community spaces in the Riverina Water supply area

Delivery Program Measure	Result
Tap2Go refill stations installed in consultation with constituent councils	Tap2Go refill stations are installed and being maintained as required.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.1.3.1	Continue program of installing Tap2Go refill stations in constituent councils	Customer & Comms Team Leader	●	Tap2Go refill stations are installed s per constituent council requests	4 stations installed	All Councils except Greater Hume took up program in 2024-2025. Unallocated station provided to Lockhart Shire Council.
3.1.3.2	Continue program of installing temporary Tap2Go stations at eligible events and opportunities	Customer & Comms Team Leader	●	Temporary Tap2Go stations are provided at least 4 events	7 events	Tap2Go station used at 7 events in 2024-2025. New application form and criteria rolled out in October to improve process.

3.1.4: Investigate and implement ways we can invest in our community to achieve desired outcomes

Delivery Program Measure	Result
The community is enriched by the Community Grants program	Annual grants program delivered.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.1.4.1	Investigate and begin development of a water efficiency program	Customer & Comms Team Leader	●	Initiatives developed for delivery in 2025-2026	In development	The action to investigate and begin development of a water efficiency program has been achieved. An approach has been determined in line with the NSW Water Efficiency Framework, incorporating a transition from existing practices while also aligning with the Drought Management Plan. This ensures a coordinated and sustainable approach to water efficiency across the organisation. A dedicated item is included in the 2025-2026 Operational Plan for the continued development and formal adoption of the program.
3.1.4.2	Deliver agreed community grants program	Customer & Comms Team Leader	●	100% of community grants are awarded	100%	Grants program fully subscribed following additional report to February 2025 Board Meeting.
3.1.4.3	Continue to enrich our community via endorsed community partnerships	Customer & Comms Team Leader	●	100% of donation and sponsorship budget is expended	83.7%	\$87,895.45 had been awarded to 31 recipients. There is an amount of \$17,104.55 remaining. Despite the remaining budget, donations and sponsorships have grown on average year-on-year, which has led to an increase in the budgeted amount. Participation in Water Aid and Nepal projects.
3.1.4.4	Continue to enrich our community via the delivery of donations and sponsorships	Customer & Comms Team Leader	●	100% of donation and sponsorship budget is expended	83.7%	\$87,895.45 had been awarded to 31 recipients. There is an amount of \$17,104.55 remaining. Despite the remaining budget, donations and sponsorships have grown on average year-on-year, which has led to an increase in the budgeted amount.

3.2: Create stronger connections with our diverse community to help deliver positive impact

3.2.1: Drive strong community engagement through an endorsed strategy

Delivery Program Measure	Result
Community Engagement Strategy implemented	Completed

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.2.1.1	Develop and implement the next stage of the brand awareness campaign	Customer & Comms Team Leader	●	Brand awareness campaign successfully rolled out	Not achieved	The next stage of the brand awareness campaign was not fully developed and implemented as planned. While a number of smaller brand-related projects were completed during the year — including work on video content, social media presence, corporate documents, and other initiatives — progress towards a more comprehensive program has been deferred to 2025-2026 due to staff changeover. This will allow the incoming team to take ownership of the program's design and delivery to ensure maximum impact.

3.2.2: Improve our understanding and strengthen our connection with our diverse community

Delivery Program Measure	Result
Connection with our diverse community is strengthened	Adoption of Reconciliation Action Plan, and work has commenced on the Disability Inclusion Action Plan.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.2.2.1	Develop a Disability Action Plan	Customer & Comms Team Leader	●	DIAP is endorsed by Board	Draft in development	The Disability Action Plan has been developed and is scheduled to be presented to the Board in 2025-2026. Due to conflicting priorities and consultant availability, this milestone has been achieved slightly outside the intended 2024-2025 financial year. Implementation of the actions arising from the plan will be incorporated into the 2025-2026 Operational Plan through a variation, ensuring a structured and resourced approach to delivery.

3.3: Continue to develop positive relationships with our First Nations community

3.3.1: Develop and implement adequate strategies, frameworks and education systems to support Riverina Water's commitment to strengthening our relationship with our First Nations community

Delivery Program Measure	Result
Values and viewpoints of Aboriginal peoples and communities are reflected in our operations and decisions	The action in our inaugural RAP were informed by the local indigenous community. Riverina Water has embedded Welcome to Country and Acknowledgement of Country practices.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.3.11	Implement Reconciliation Action Plan	Customer & Comms Team Leader	●	Majority of RAP initiatives completed	2024-2025 actions complete	Six-monthly progress report provided to Board with all actions due in in 2024-2025 completed or in progress with RAP working group members. Successful RAP launch event held. Quarterly RAP meetings being held.

3.4: Provide exceptional customer service by tailoring and improving our systems, processes and service offers

3.4.1: Develop and capture data regularly in regards to our customers to help us understand them, their needs and expectations

Delivery Program Measure	Result
Annual customer survey is completed	Annual survey completed.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.4.11	Conduct annual customer survey	Customer & Comms Team Leader	●	Annual customer survey is undertaken and results reported to June Board meeting	June 2025	Survey operated over May-June, results reported to June 2025 Board meeting.
3.4.12	Develop customer metrics, capture data and regularly monitor analytics to continuously improve our customer experience	Customer & Comms Team Leader	●	One new metric report is created	1	Metrics for Section 603 performance times and debt management implemented.

3.4.2: Ensure we have the best systems, processes and frameworks that reflect our commitment to our customer centricity

Delivery Program Measure	Result
Processes and systems are ever evolving to ensure customer commitment and centricity	Processes and systems are continuing to evolve.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.4.2.1	Continue implementation of customer and billing modules in FLOW in line with project plan	Customer & Comms Team Leader	●	Project plan milestones are completed on time	Customer portal go-live April 2025	Customer portal go-live April 2025.

3.4.3: Support customers with sustainable pricing models that meet levels of service and both operational and infrastructure requirements

Delivery Program Measure	Result
Customer support framework is reviewed and implemented	Financial Hardship and other associated policies have been reviewed and endorsed.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.4.3.1	Undertake annual pricing review	Manager Finance & Sourcing	●	New pricing structure is adopted for following year	Adopted	Annual pricing review completed in conjunction with development of the 2025-2026 Operational Plan and Long Term Financial Plan. Public exhibition has been completed. Adoption of the new pricing structure is scheduled for the July Board meeting.

3.5: Understand and prepare to serve our customers of the future

3.5.1: Collaborate with constituent councils to support supply area growth

Delivery Program Measure	Result
Growth in the number of connections	As the city of Wagga Wagga continues its consistent growth, approximately 350 new connections are added to the water meter fleet. Consistent growth is also occurring in most of the towns and villages in the supply area. In particular, detailed planning is underway to significantly expand supply in Collingullie and Walla Walla.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.5.1.1	Participate in strategic planning sessions with member councils	CEO	●	Staff attend strategic and other planning meetings with member councils	Achieved	Senior management have held meetings with their counterparts at Greater Hume Council and Wagga City Council during 2024-2025. Particular effort has gone into detailed planning regarding Collingullie, Walla Walla, the Southern Growth Area and Northern Growth Areas in Wagga Wagga.

3.5.2: Monitor emerging trends in customer service technology and business processes

Delivery Program Measure	Result
Opportunities to implement any solutions or processes that support emerging trends in customer service technology and business processes are explored and implemented where feasible	Early adopter Program undertaken for new customer service portal.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.5.2.1	Participate in community of practice groups with industry and government stakeholders to understand emerging trends in customer experience	Customer & Comms Team Leader	●	Attend four community of practice meetings and/or attend one customer experience conference	6	Community of practice meetings attended for WSAA and Water Conservancy.

3.6: Share our knowledge and expertise to make a positive change in our global community

3.6.1: Provide ongoing support and participation in altruistic and/or knowledge - sharing programs and initiatives

Delivery Program Measure	Result
Participation in programs and initiatives that have impact broader than our local community	In recent years, Riverina Water staff has been involved in overseas projects in Vietnam and Nepal. Riverina Water is also an active Silver Member of WaterAid who coordinate the installation of drinking water in south East Asian countries.

	Operational Plan Action	Responsible Officer	Action Status	Performance Measure	Actual	Commentary
3.6.1.1	Continue relationship with DFAT in Vietnam and Nepal and involvement in WaterAid	CEO	●	Renewed membership of WaterAid and reports to the Board	Achieved	Continuing.

Governance



Board Members July 2024 – September 2024



Clr Tim Koschel
(Chairperson)
Wagga Wagga City Council
Elected to Board in 2016
– elected as Chairperson
in 2022



Clr Doug Meyer OAM
(Deputy Chairperson)
Greater Hume Council
Elected to Board in 2012
– elected as Deputy
Chairperson in 2022



Clr Pat Bourke
Federation Council
Elected to Board in 2017



Clr Georgie Davies
Wagga Wagga City Council
Elected to Board in 2022



Clr Gail Driscoll
Lockhart Shire Council
Elected to Board in 2022



Clr Michael Henderson
Wagga Wagga City Council
Elected to Board in 2022



Clr Dallas Tout
Wagga Wagga City Council
Elected to Board 2023



Clr Jennifer McKinnon
Wagga Wagga City Council
Elected to Board in 2022



Clr Tony Quinn
Greater Hume Council
Elected to Board in 2016

Board Members October 2024 – June 2025



Clr Tim Koschel
(Chairperson)
Wagga Wagga City Council
Elected to Board in 2016
– elected as Chairperson
in 2022



Clr Gail Driscoll
Lockhart Shire Council
Elected to Board in 2022
– elected as Deputy
Chairperson in 2024



Clr Pat Bourke
Federation Council
Elected to Board in 2017



Clr Allana Condon
Wagga Wagga City Council
Elected to Board in 2024



Clr Georgie Davies
Wagga Wagga City Council
Elected to Board in 2022



Clr Brian Liston
Greater Hume Council
Elected to Board in 2024



Clr Jennifer McKinnon
Wagga Wagga City Council
Elected to Board in 2022



Clr Lea Parker
Greater Hume Council
Elected to Board 2024



Clr Dallas Tout
Wagga Wagga City Council
Elected to Board 2023

Meeting attendance 2024–2025

July 2024 – September 2024

Councillor	Total attendance
	2
T Koschel	2
D Meyer	2
P Bourke	2
G Davies (leave of absence)	0
G Driscoll	2
M Henderson	2
J McKinnon	2
T Quinn	1
D Tout	1

October 2024 – June 2025

Councillor	Total attendance
	6
T Koschel	6
G Driscoll	6
P Bourke	4
A Condron	5
G Davies	5
B Liston	5
J McKinnon	5
L Parker	6
D Tout	5

Audit Risk and Improvement Committee (ARIC)

The Audit, Risk & Improvement Committee has an important role in the governance framework of Riverina Water. The ARIC provides the Board independent oversight, of audit processes, internal controls, external reporting, risk management activities, compliance with policies and procedures, and performance improvement activities.

The ARIC is made up of three independent members (one of whom is the Chair) and a non-voting member of the Board.

The ARIC met on 14 August 2024, 6 November 2024, 13 February 2025 and 8 May 2025.

Internal audit is oversighted by the ARIC. Centium commenced as Riverina Water's contracted internal auditor on 1 July 2024. During 2024-2025 the ARIC considered internal audit reports on the following matters:

- › Fraud & Corruption
- › Emergency Management and Business Continuity

Centium also reviewed and revised the 4 year strategic audit work plan and set the internal audit annual work plan.

As well as internal audit reports, the ARIC considered reports from external audit and regular updates from Riverina Water officers. The IT manager provided six-monthly reports including updates on IT cyber security and the Risk & Insurance Officer provided information on the Enterprise Risk register and review of the Risk Appetite statements which were subsequently endorsed by the Board.

The Committee also received reports on the progress of implementation of management improvement recommendations arising from audits. Manager briefings of operational areas and risks were provided by Manager Works and the Manager Projects.

The Chair of the ARIC finished his 8-year tenure on the Committee in line with the Committee Terms of Reference at the end of June 2025. The Board appointed one of the existing independent members of the Committee as the new Chair and an Expression of Interest (EOI) was conducted for a new independent member. This new member commenced on the Committee 1 July 2025.

Internal audit and risk management attestation statement for the 2024-2025 financial year for Riverina Water

I am of the opinion that Riverina Water has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

Audit, risk and improvement committee

Requirement	Compliance
1. Riverina Water has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the Local Government Act 1993, section 216C of the <i>Local Government (General) Regulation 2021</i>).	Compliant
2. The chairperson and all members of Riverina Water's audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i>).	Compliant
3. Riverina Water has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>).	Compliant
4. Riverina Water provides the audit, risk and improvement committee with direct and unrestricted access to the Chief Executive Officer and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i>).	Compliant
5. Riverina Water's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant

6.	Riverina Water's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant Has been previously supplied as an annual report. 2024-2025 will be the first annual assessment in line with the new guidelines
7.	The governing body of Riverina Water reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant

Membership

The chairperson and membership of the audit, risk and improvement committee are:

	Member	Start date	End date
Chairperson	Bryce McNair	Feb 2017	30 June 2025
Independent member	Shannon Buckley	1 Sept 2022 Extended Apr 2025	1 July 2028
Independent member	David Kortum	1 July 2023 Appointed Chair 1 July 2025	1 July 2029
Non-voting Board member	Lea Parker	31 Oct 2024	Sept 2028

Risk Management

	Requirement	Compliance
8.	Riverina Water has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Riverina Water's risks (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant
9.	Riverina Water's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant for review. Strategic assessment not yet made as Board term commenced Oct 2025.

Internal Audit

	Requirement	Compliance
10.	Riverina Water has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
11.	Riverina Water's internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant
12.	Riverina Water's internal audit function is independent and internal audit activities are not subject to direction by Riverina Water (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
13.	Riverina Water has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
14.	Riverina Water has appointed a member of staff to direct and coordinate internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
16.	Riverina Water provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
17.	Riverina Water's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
18.	Riverina Water's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant

Non-compliance with the *Local Government (General) Regulation 2021*

There are no non-compliance matters in line with the requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its audit, risk and improvement committee.



Andrew Crakanthorp
Chief Executive Officer

14/08/2025

Policies and procedures

A new internal control framework for policies and procedures was adopted by management in 2024. This has formalised the review schedule for all policies, both internal and external, and introduced internal Operational Standards. A number of former internal policies have now been reviewed and adopted by management as Operational Standards, which combine high level policy intent and mandatory procedures.

Review of internal policies progressed during 2024-2025 although delay was experienced in some areas due to operational priorities and change of staff.

The ongoing implementation of the finance, customer billing, payroll and asset management systems has seen improvement in the controls within these systems, and significant uplift in governance built into these systems.

Government information (public access) act, 2009

Riverina Water received one application for information during the 2024-2025 period under the provisions of the Government Information (Public Access) Act, 2009. Whilst this application was initially deemed a formal request, this was later determined not to be the case as the information sought regarding measurement of fluoridation in the drinking water is publicly available and also relates to measurement conducted by a third party to Riverina Water.

Riverina Water has not received any enquiries from the Ombudsman under the Government Information (Public Access) Act, 2009 nor has it received any appeals under that Act to the District Court or the Supreme Court. Council has reviewed what information is made publicly available and this is to remain unchanged.

Information protection act, 1998

In accordance with the provisions of the Information Protection Act 1998 Section 33(e) Riverina Water has a Privacy Policy and Privacy Management Plan and which outlines how we will protect personal information and privacy of individuals. No applications were received by Riverina Water for review under Part 5 of the Act during the 2024-2025 period.

Public Interest Disclosure Activity

Public Interest Disclosures Bill (PID Bill) 2022

A suite of training was created by the Ombudsman's Office following the assent by the Governor of the new *Public Interest Disclosures Bill (PID Bill) 2022*. Relevant staff accessed this training on-line during February and March 2024 and the list of PID officers updated within the *Internal Reporting (Protected Disclosures Act) Policy*.

The *Internal Reporting (Protected Disclosures Act) policy* outlines the role of the CEO, Disclosures Coordinator (Director Corporate Services), Disclosure Officers, the Chairperson of the Board and all line managers. This policy has been highlighted to all staff through staff meetings and has been made available on the intranet.

No matters covered by the PID Bill were brought to the attention of the Disclosures Coordinator during 2024-2025.

Enterprise Risk Management

Riverina Water is committed to making risk-based decisions and managing our risks to preserve and create value across the organisation. We believe that integrating a comprehensive enterprise risk management framework into our decision-making, better positions us to deliver essential services, protect community assets, and maintain public trust.

Riverina Water's approach is aligned with *ISO 31000:2018 – Risk Management Guidelines* and our CEO and Audit, Risk and Improvement Committee have been able to meet the attestation requirements under the *Guidelines for Risk Management and Internal Audit for Local Government in NSW* with no reported non-compliance.

In April 2025, the Board workshopped and endorsed revised Risk Appetite Statements, our Enterprise Risk Policy and Enterprise Risk Management Framework and Plan.

We completed the Statewide Mutual's Continuous Improvement Program – 'Risk Management' assessment and actively participated in the risk initiative, 'Enterprise Risk Management Maturity Review', achieving an 'Established' rating. This external validation demonstrates our commitment to best practice risk management and positions us well for continued improvement.

We continue to embed our approach to managing risks across the organisation. We undertook comprehensive risk assessments on psychosocial risks, fraud and corruption and contractor management and implemented a structured approach to assessing the risks of our mobile plant and equipment. We continue to assess the impact of climate-related risks to our infrastructure and services and the opportunities and risks of artificial intelligence (AI).

We further developed our enterprise risk register to ensure it remains current and comprehensive and considers emerging risks. We have enhanced our data collection processes and analytical capabilities to support evidence-based decision making at all levels of the organisation.

Summary of enterprise risks for 2024-2025

Our enterprise risk register identified the following key risk categories.

- › Staff welfare and safety
- › Water Quality that meets public health guidelines and customer expectations
- › Workforce capability
- › Inability to manage climate change
- › Security of water supply
- › Financial management and sustainability
- › Disaster, Emergency and Resilience Management
- › Cyber security
- › Security of Riverina Water's assets and facilities
- › Reputation – customer and stakeholder engagement
- › Public assets and safety
- › Infrastructure management
- › Procurement including contractor management
- › Organisational management and compliance
- › Planning, reporting and delivery
- › IT capability and reliability

Insurance

Riverina Water transfers risk, when required, through contribution and partnership with Statewide Mutual. The mutual arrangement provides access to comprehensive coverage, including public liability, professional indemnity, property, motor vehicle, and councillor's and officers' liability insurance and enables us to access professional risk management support and the collective strength of shared expertise across the local government sector.

Our general insurance program is based on our risk management approach and is reviewed annually for relevance, value and outcomes.

National competition policy

The Commonwealth State and Territory Governments endorsed National Competition Policy through a series of inter-governmental agreements in 1995. The State governments were given the responsibility to ensure that the National Competition Principles were applied to the Local Government authorities under their jurisdiction.

In June 1996 the New South Wales Government released a Policy Statement on the Application of National Competition Policy to Local Government. Under the guidelines established by the State Government the following actions have to be undertaken by Councils within New South Wales:

I. Identify Council's business activities and categorise them in accordance with the guidelines.

The New South Wales Government proposes two categories of business activities – Category 1 Businesses (which have annual sales turnover/annual gross operating income of \$2M and above) and Category 2 Business (which have annual sales turnover/annual gross operating income less than \$2M). The treatment that Councils have to apply to each of these business categories varies, with the Category 1 Businesses being subject to more detailed requirements. Council's activity is a Category 1 business.

II. Creation of a complaints mechanism to deal with a competitive neutrality complaints.

Council has developed a complaints management system.

III. Application of tax equivalents, debt guarantee fees and dividend payments.

One of the intentions of the National Competition Policy is to provide a "level playing field" between Council's business activities and those provided by the private sector. The guidelines require calculations to be made to determine tax equivalents, debt guarantee fees (where the activity may obtain a lower borrowing rate than it may have faced if it were a private organisation) and dividends. These calculations do not have to appear in Council's external accounting processes but need to be calculated and recognised in Council's internal accounting arrangements. Calculations have been completed and included in the statistical notes of the financial statements for the 2024-2025 financial year.

IV. Separation of the costs associated with operating a business activity.

A business undertaking must have its accounting and other operations structured in such a way as to provide a distinct reporting framework. This means that all the costs, both direct and indirect, associated with that business activity must be allocated to it.

V. The Council has not received any complaints in respect of competition neutrality during 2024-2025.

Anti-slavery

Act section 428 (4) (c)

Riverina Water has not had any issues raised by the Anti-Slavery Commissioner during 2024-2025 concerning its operations.

Modern Slavery

Act sections 428 (4) (d)

This Modern Slavery Statement is provided by Riverina Water in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines Riverina Water's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

Riverina Water covers an area of approximately 15,400 square kilometres containing a population in excess of 77,000. Riverina Water is implementing a centre-led procurement model and recognises the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

Our supply chain includes purchasing of: chemicals; equipment; vehicle fleet; office resources; electricity to power our operations; and materials and services related to the management of inputs and waste related to the construction, operation and maintenance of water infrastructure.

Riverina Water has adopted a Modern Slavery Policy, Procurement Policy and Statement of Business Ethics outlining the Council's commitment to preventing and addressing modern slavery in all its procurement activities.

Environmental Upgrade Agreement

Act section 54 P (1)

The Council has no particulars of any environmental upgrade agreements entered into during the year.

External bodies which have exercised Council – delegated functions

Regulation 217 (1) (a6)

The Council has not delegated any functions to external bodies. The water supply for the township of Culcairn is undertaken by the Greater Hume Shire Council in accordance with the proclamation of 2nd May 1997.

Companies in which Council held a controlling interest

Regulation 217 (1) (a7)

The Council does not have an interest or a controlling interest in any company or companies.

Companies in which Council participated during the year

Regulation clause 217 (1) (a8)

Riverina Water is an associate member of the Riverina Joint Organisation (RivJO). RivJO commenced hiatus status on 1 July 2023 with a revised meeting schedule including a minimum of two meetings per financial year which allows RivJO to meet its statutory obligations.

Compliance with and effect of planning agreements in force during the year

The Council hasn't entered into any planning agreements under the *Environmental Planning and Assessment Act 1979* during the year.

Financial information



Recommended development servicing charges

Urban (residential) development servicing charge

Urban - including township and village - single residential lots	Tax	2024-2025			2025-2026		
		Cost per lot (based on lot size)			Cost per lot (based on lot size)		
		<450m ²	450-2000m ²	>2000m ²	<450m ²	450-2000m ²	>2000m ²
Lots where developers have prepaid the fees appropriate at time of development		Nil - (note only applies for a single residence on the lot)			Nil - (note only applies for a single residence on the lot)		
Lots (not prepaid) existing prior to 01/01/1994 and 2nd or subsequent services (only where availability fees are being paid)	N	1st Service - Nil - (note only applies for a single residence on the lot) 2nd and subsequent service based on \$4,348 per E.T.			1st Service - Nil - (note only applies for a single residence on the lot) 2nd and subsequent service based on \$4,348 per E.T.		
Lots (not prepaid) created since 01/01/1994	N	\$4,874	\$4,874	\$5,850	\$4,992	\$4,992	\$5,992

Urban - including township & village - multiple residential units		Price for multiple units	Price for multiple units
Lots where developers have prepaid the fees		Nil - provided correct charges have been prepaid	Nil - provided correct charges have been prepaid
Lots (not prepaid) existing prior to 01/01/1994	N	Fee applicable for newly created lots less \$4,874	Fee applicable for newly created lots less \$4,992
Lots (not prepaid) created since 01/01/1994			

Multi-residential lots (medium density 1-2 storey)		Developer charge per dwelling	Developer charge per dwelling
Dual occupancy - 1 Bedroom			
Dual occupancy - 2 Bedrooms	N	\$4,874 if lot size > 450m ² per dwelling	\$4,992 if lot size > 450m ² per dwelling
Dual occupancy - 3 or more Bedrooms			
Duplex - 1 Bedroom			
Duplex - 2 Bedrooms		Units priced, as below, if lot size <450m ² per dwelling	Units priced, as below, if lot size <450m ² per dwelling
Duplex - 3 or more Bedrooms			
Units - 1 Bedroom	N	\$1,950	\$1,997
Units - 2 Bedrooms	N	\$2,924	\$2,995
Units - 3 or more Bedrooms	N	\$3,899	\$3,993

Multi-residential lots (high density >2 storey)		Developer charge per dwelling	
Multi storey apartments - 1 Bedroom	N	\$1,608	\$1,647
Multi storey apartments - 2 Bedrooms	N	\$2,437	\$2,496
Multi storey apartments - 3 or more Bedrooms	N	\$3,266	\$3,345
NOTE: The minimum Developer Servicing Charge per Lot is \$4,992			
Urban - additional costs (to be read in conjunction with the DSP)			
Lots which require significant supply mains in advance of sequential development	N	An amount calculated to recoup the cost of the supply main	An amount calculated to recoup the cost of the supply main

Rural development servicing charge

Rural location	Tax	2024-2025 Price per service connection \$					2025-2026 Price per service connection \$				
		20mm	25mm	*32mm	*40mm	*50mm	20mm	25mm	*32mm	*40mm	*50mm
Rural pipelines **	N	5,850	5,850	9,583	14,976	23,399	5,992	5,992	9,815	15,338	23,965

Additional costs

* The availability of a service connection greater than 25mm diameter is dependent on the capacity to supply within the reticulation network and must have Engineering Approval

** If a tapping direct to Goldenfields Water County Council large diameter main is required, the customer must arrange this with GWCC. They will be a GWCC customer

Commercial or industrial development servicing charges

Service size	Tax	2024-2025 \$					2025-2026 \$				
		<80 mm	80 mm	100mm (min 4 E.T.)	150 mm	200 mm	<80 mm	80 mm	100mm (min 4 E.T.)	150 mm	200 mm
Minimum charge	N	4,874	12,481	19,496	43,872	77,997	4,992	12,783	19,968	44,934	79,885

Recommended service connection fees

Urban service connection

Urban - including township and village - single residential/commercial/industrial developments	Tax	2024-2025					2025-2026				
		Price per service connection for single unit \$					Price per service connection for single unit \$				
		20mm	25mm	*32mm	*40mm	*50mm	20mm	25mm	*32mm	*40mm	*50mm
Lots where developers have prepaid the fees appropriate at time of Development	N	NIL	604	1,203	2,005	2,674	NIL	664	1,323	2,206	2,941
All other lots including 2nd or subsequent services	N	1,523	2,127	2,726	3,528	4,197	1,675	2,340	2,999	3,881	4,617

* The availability of a service connection greater than 25mm is dependent on capacity to supply with the reticulation network and must have Engineering Approval.

Urban - including township and village - multiple residential units	Tax	Price for multiple units \$						Price for multiple units \$					
		1 unit	2 units	3 units	4 units	5 units	Extra units	1 unit	2 units	3 units	4 units	5 units	Extra units
Lots where developers have prepaid the fees		No additional Service Connection Charge provided correct fees as per the following line have been paid						No additional Service Connection Charge provided correct fees as per the following line have been paid					
All other lots including 2nd or subsequent services	N	1,523	1,827	2,131	2,435	2,739	304	1,675	2,009	2,344	2,678	3,013	334

These prices apply to multi-unit residential developments provided for by water connection(s) at any one time, and include the cost of bulk and individual meters. In the case of individual metering of strata units, the owner is responsible for internal plumbing required.

Urban - additional costs

a) Where Baylis Street pavers need to be disturbed	N	As per WWCC charges	As per WWCC charges
--	---	---------------------	---------------------

b) Where the service requires a rail crossing and approval from the Railway Authorities	N	The fees and charges that rail authority imposes	The fees and charges that rail authority imposes
c) Where the service connection generates other similar extraordinary costs	N	A fee assessed on a similar basis	A fee assessed on a similar basis
Road underboring	N	\$142.00 per metre	\$156 per metre

Rural service connection

Rural location	Tax	2024-2025 Price per service connection \$					2025-2026 Price per service connection \$				
		20mm	25mm	*32mm	*40mm	*50mm	20mm	25mm	*32mm	*40mm	*50mm
Rural pipelines **	N	1,738	2,385	2,929	3,751	4,453	1,912	2,624	3,222	4,126	4,898

Walbundrie to Rand Pipeline Urangeline/Bidgeemia Rural Scheme & Other Rural Schemes

Refer to Engineering staff regarding availability and costing for these schemes

Refer to Engineering staff regarding availability and costing for these schemes

Some rural spur lines incur additional costs.
Refer to Engineering or Customer Services Officer.

Additional costs

Where the service requires a rail crossing and approval from the Railway Authorities

N

The fees and charges that rail authority imposes

The fees and charges that rail authority imposes

Where the service connection generates other similar extraordinary costs

N

A fee assessed on a similar basis

A fee assessed on a similar basis

Road underboring

N

\$142 per metre

\$156 per metre

* The availability of a service connection greater than 25mm diameter is dependent on the capacity to supply within the reticulation network and must have Engineering Approval

** If a tapping direct to Goldenfields Water County Council large diameter main is required, the customer must arrange this with GWCC. They will be a GWCC customer

Availability charges for 2025-2026

Availability charge per property, residential, strata unit or customer		2024-2025 \$	2025-2026 \$
Domestic	Tax	Per quarter	Per quarter
Built upon or connected property	N	45	49.50
Each additional dwelling erected on each parcel of property	N	45	49.50
Vacant land not connected (within 225 metres or adjacent to a main) - urban only	N	22.50	24.75
Commercial/Industrial			
Built upon or connected property	N	50	55
Non-metered connected premises	N	95	104.50
Each additional strata unit	N	50	55
Other			
Government Departments, including police stations, court houses, schools, staff housing, public offices, etc	N	50	55
Churches and similar "non-rateable" property	N	Usage charge only	Usage charge only
Additional fee for separate fire service connected	N	50	55

* Customers serviced through Goldenfields Water County Council will be charged at the relevant rate.

Usage charges for 2025-2026

Water Tariffs \$ per kilolitre	Tax	2024-2025	2025-2026
General tariff			
All users (except as detailed below)	N		
First 125 kls per quarter		1.61	1.77
Balance per kilolitre per quarter		2.41	2.65
Strata title units and flats			
First 125 kls per quarter per unit	N	1.61	1.77
Balance per kilolitre per quarter		2.41	2.65
(For Strata complexes and Flats where units are not individually metered the total metered consumption will be evenly apportioned between units)			
Industrial tariffs for processing & manufacturing industries as well as livestock marketing centres with consistent year round usage connected since 01/07/2009			
First 41 kls per month	N	1.61	1.77
Balance above 42 kls per month		2.41	2.65
Balance above 3,000 kls per month		2.41	2.65
Applicable to large scale processing & manufacturing industries as well as livestock marketing centres with consistent year round usage and specifically approved by Council			
First 3,000 kls per month	N	1.61	1.77
Balance above 3,000 kls per month		1.61	1.77
Commercial tariff			
All users (except as detailed below)	N		
First 125 kls per quarter/41 kls per month		1.61	1.77
Balance per kilolitre per quarter		2.41	2.65
Community facilities			
Hospitals, Schools / TAFE / University	N	1.61	1.77
Parks and Gardens, Council Swimming Pools			
Non-Potable water			
First 125 kls per quarter	N	0.79	0.87
Balance per kilolitre per quarter		1.19	1.31
Metered supply to standpipe agents or constituent Councils	N	2.25	2.48

Supply from fixed standpipe and water filling stations (Minimum charge \$10.00 when via an Agent)	N	3.45	3.80
Bulk supply Application of this tariff will be at the discretion of the Council	N	1.61	1.77
Primary producers tariff Applicable to all rural services along Council's trunk mains	N	1.61	1.77
Rebates			
Eligible pensioner		\$30 per quarter	
Kidney dialysis machine users		20kl per quarter	

Sundry fees and charges for 2025-2026

Sundry fees and charges	Tax	2024-2025	2025-2026
Search/enquiry certificate fee - s603 (as for property transfer)	N	\$100	\$100
Fee for providing information in writing, including Special meter reading	N	\$85.50	\$94.00
Formal GIPA access application	N	\$33.00	\$30.00
Formal GIPA processing fee	N	\$71 per hour	\$78 per hour
Reconnection fee - requires new service fee	N	Appropriate connection fee	Appropriate connection fee
Reconnection fee - new service not required	N	\$190.50 + cost of meter if required	\$209.50 + cost of meter if required
Remove flow restricting device	N	\$190.50	\$209.50
Meter repairs - s636 LG Act	Y	\$122.50 per hour	\$135 per hour
Meter test deposit	N	\$82.50	\$91.00
Test fees for backflow prevention devices			
Rpz devices	N	\$129	\$142
Other devices	N	\$101	\$111
Leak detection (minimum 1 hour)	Y	\$122.50 per hour	\$135 per hour
Water main locating involving potting or excavation	N	\$122.50 per hour	\$135 per hour
Dishonoured payments fee	N		
Interest on overdue accounts	N	10.5% per annum	10.5% per annum
Written quotation fee	Y	\$93.50	\$103.00
Service call	Y	\$122.50 per hour	\$135 per hour
Plumbing permit including standard inspections	N	\$122.50	\$135.00
Additional plumbing inspection due to non-compliance	N	\$201	\$221
Non-compliance with water restrictions	N	\$283.50	\$312.00
Water filling station access	N	\$304	\$335

Replacement water filling station key	Y	\$62	\$68
Pressure and flow analysis application fee	N	\$198	\$218
Clearing of shrubs and small bushes	Y	\$122.50 per hour	\$135 per hour
Repair to damaged water main	N	Actual costs plus 20%	Actual costs plus 20%
Private works	Y	Actual costs plus 20% unless a fixed quotation	Actual costs plus 20% unless a fixed quotation
Copy of water notice	Y	\$12	\$13
Copy of financial data on properties	Y	\$11	\$12
Copy of 603 certificate administration	Y	\$12	\$13
Fee for reallocation of electronic payment	Y	\$11	\$12

Total remuneration for CEO and Senior Staff

Regulation clause 217 (1) (b) (i-v)

Regulation clause 217 (1) (c) (i-v)

During the 2024-2025 financial year, Riverina Water's senior staff comprised

Chief Executive Officer

Director Engineering Director Corporate Services

Assets	Customer & Communication
Projects	Finance & Sourcing
Operations	Governance & Risk
Works	People & Culture
	Technology & Information

All figures reported are in line with relevant legislation that requires the following components to be reported:

- (i) The total of the values of the salary components of their packages
- (ii) Total amount of any bonus payments, performance payments or other payments made to the CEO and senior staff that do not form part of the salary component of the CEO or senior staff
- (iii) Total amount payable by Council by way of employer's contribution or salary sacrifice to any superannuation scheme to which the CEO and senior staff may be a contributor
- (iv) Total value of any non-cash benefits for which the CEO and senior staff may elect under the package
- (v) Total amount payable by Council by way of fringe benefits tax for any non-cash benefits

Chief Executive Officer	\$309,622
	(including superannuation)
Senior Officers x 2	\$554,730
	(including superannuation)
Total	\$864,352
Fringe benefits tax for non-cash benefits:	\$36,652

Fringe benefits tax (FBT) includes costs associated with parking, entertainment expenses, senior executive services relocation expense and FBT associated with motor vehicle usage.

Member expenses

Regulation clause 217 (1) (a1) (i, ii, iii, iiiA, iv, v, vi, vii, viii)

The following expenses were incurred during 2024-2025 for Board members undertaking business on behalf of Riverina Water:

	\$
Chairperson Allowance	14,609
Board member fees	94,570
Dedicated office equipment allocated to Board members	6,282
Phone calls made by Board members	-
Conferences/seminar fees	10,847
Professional development (including induction)	-
Training of Board members and provision of skill development	-
Interstate visits by Board members	10,557
Overseas visits by Board members	-
Spouse/Partner expenses	-

Riverina Water has an adopted Board Members Expenses and Facilities Policy which outlines where Riverina Water will reimburse or pay for Board member expenses to support their duties while representing Riverina Water.

Board member professional development

Regulation clause 186

Murray Darling Association 2024 National Conference

- › Gail Driscoll

Local Government NSW Annual Conference

- › Tim Koschel
- › Patrick Bourke

Overseas visits funded by Riverina Water

No trips took place in 2024-2025.

Rates and charges written off

Regulation clause 132

In 2024-2025, no rates and charges were written off.

Financial assistance and contributions

Regulation clause 217 (1) (a5) & Act section 356

During 2024-2025, Riverina Water has provided undetected leak rebates totalling \$53,424.49 to 78 customers.

Legal proceedings

Regulation clause 217 (1) (a3)

During 2024-2025 Riverina Water expended \$63,321 (excluding GST) in legal fees for the following proceedings:

- › \$19,283 in relation to the development of a contract suite, and other minor legal matters
- › \$18,838 in relation to land ownership and easement matters
- › \$17,200 in relation to legal advice on the Operations building capital works project (capitalised)
- › \$8,000 in relation to the joint legal advice sought on the Local Government Act with Goldenfields Water County Council

Amounts contributed/ granted under section 356

Regulation 217 (1) (a5)

Section 356 enables Council to contribute funds to persons for the purpose of exercising its functions. During 2024-2025, the Council made donations of \$87,895.45 to 31 initiatives or organisations under this Section.

Recipient	Description	LGA	Amount
Amie St Clair Trust	Charity fundraiser events	Wagga	\$3,000
Wagga Wagga Country Club	Women's Pro-Am	Wagga	\$1,850
The Rock District Meals on Wheels	Annual charity golf day	Lockhart	\$450
Rotary Club of South Wagga	Nepal building donation as approved by the Board	Wagga	\$1,000
Rotary Club of South Wagga	Annual golf day	Wagga	\$1,300
Henty Show Society	Annual show	Greater Hume	\$3,000
Mawang Gaway	Murun-dhu (I Live, I Breathe) Community Event	Wagga	\$5,000
Holbrook Business and Community Development Group	Festival by the Sub	Greater Hume	\$5,000
Kensington Productions	Movie production	Wagga	\$5,000
The Rock Triathlon	Annual triathlon	Lockhart	\$500
SoAct	Riverina Water Ten x Ten PlayFest	Wagga	\$2,200
Koorimal Rotary Club	Annual Science and Engineering Challenge	Wagga	\$3,500
Urana Campdraft	Annual event	Federation	\$1,000
Henty Bowling Club	Invitation triples	Greater Hume	\$300
Spirit of the Land Lockhart	2024 Festival	Lockhart	\$2,500
Ronald McDonald House	20 nights' accommodation for families of patients	Wagga	\$3,500
Riverina Football Trust	Afghan women's soccer team visit to Wagga	Wagga	\$2,750
Country Hope	Charity golf day	Wagga	\$2,500
Wollundry Rotary	Gears and Beers Festival	Wagga	\$2,500
Basketball NSW	NAIDOC Deadly 3x3 Basketball Gala Day	Wagga	\$2,727.27
Fishing for Kyan	Annual event	Wagga	\$1,000

Southern Sports Academy	Indigenous Talent Program – Talent ID Day	Wagga	\$3,000
Committee for Wagga	Business Breakfast	Wagga	\$4,545.45
Wagga NAIDOC Committee	2024 NAIDOC Ball	Wagga	\$1,000
St Vincent de Paul	Winter sleepout appeal	Wagga	\$2,500
Riverina Conservatorium of Music	Christmas with the Con	Wagga	\$2,500
Kurrajong Waratah	Hildasid Farm	Wagga	\$2,000
Specialist Medical Resources Foundation	Carols by Candlelight	Wagga	\$2,272.73
CSU	Annual scholarship	Wagga	\$4,000
City of Wagga Wagga	Fusion festival – water bar	Wagga	\$2,000
WaterAid membership	Silver 2024-2025 membership	Wagga	\$11,000
Total			\$87,895.45

Contracts awarded greater than \$150,000

Regulation clause 217 (1) (a2) (i-ii)

Name of supplier	Nature of goods or services supplied	Amount payable \$ (incl GST)
Schweitzer Engineering Laboratories (SEL) Pty Ltd	Microgrid Control System Design	\$186,778
Momentum Energy	Supply of Electricity Services (Large Sites)	\$2,918,656
Ixom Operations Pty Ltd NowChem Omega Chemicals Redox Pty Ltd	Panel contract for the bulk supply of Aluminium Chlorohydrate (ACH), Aluminium Sulphate (Alum), Sodium Hydroxide (Caustic Soda), and Sodium Hypochlorite (Hypo)	\$574,000
Maxi-Tankers	Bulk Fuel Supply	\$584,031

Condition of public works under Riverina Water control

Riverina Water is required to report on the condition of public works under its control including estimates to bring each works up to a satisfactory standard, maintenance needs and maintenance programmes. The public works owned and operated by Riverina Water are summarised in the following table:

Asset description	Asset life	Replacement cost	Life remaining at 30 June 2024
Water Mains	80 – 90 years	\$456M	62.5%
Reservoirs	20 – 120 years	\$56M	65.1%
Pumping Stations	20 – 80 years	\$14M	40.3%
Water Treatment	20 – 80 years	\$88M	68.6%
Water Supply Bores	20 – 80 years	\$7M	51.5%
Buildings & Land Improvements	65 – 85 years	\$39M	59.3%
Total		\$659M	62.4%

Table 4: Condition of public works under Riverina Water's control

NB. Independent valuers were engaged to revalue all water supply assets in 2024-2025. The annual maintenance to maintain the assets to an operating standard is outlined in the following tables. The capital works programme details the replacement of some individual sections of the network. The pipe network continues to serve its intended purpose, and the relative urgency of renewal is not critical.

Special schedule 7

Report on infrastructure assets as at 30 June 2025

\$,000s

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard \$'000	Estimated cost to bring to the agreed level of service set by Council \$'000	2024-2025 Required maintenance \$'000	2024-2025 Actual maintenance \$'000	Net carrying amount \$'000	Gross replacement cost (GRC) \$'000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised	-	-	-	-	242	377	0.0%	11.5%	88.5%	0.0%	0.0%
	Buildings – specialised	-	-	128	128	20,854	30,057	40.0%	28.9%	19.4%	11.7%	0.1%
	Sub-total	-	-	128	128	21,096	30,434	39.5%	28.7%	20.2%	11.6%	0.0%
Water supply network	Treatment Plants	3,740	3,740	1,587	1,587	61,317	88,166	59.3%	12.3%	8.6%	13.4%	6.4%
	Bores	546	546	77	77	3,568	6,894	14.1%	32.2%	29.8%	16.0%	8.0%
	Reservoirs	2,192	2,192	120	120	5,587	13,849	43.3%	24.3%	23.1%	4.6%	4.7%
	Pumping Stations	2,434	2,434	109	109	36,338	55,737	17.2%	8.5%	20.9%	32.2%	21.2%
	Pipeline	11,926	11,926	927	927	285,598	456,292	35.5%	26.3%	24.8%	5.5%	7.8%
Sub-total		20,838	20,838	2,820	2,820	392,408	620,938	37.2%	22.8%	22.2%	9.1%	8.7%
Total – all assets		20,838	20,838	2,948	2,948	413,504	651,372	37.3%	23.0%	22.1%	9.2%	8.4%

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

Infrastructure asset condition assessment 'key'

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

Riverina Water County Council

GOODS AND SERVICES TAX CERTIFICATE

Payment of Voluntary GST from 1 July 2024 to 30 June 2025

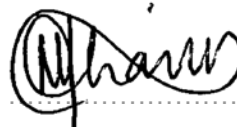
To assist compliance with Section 114 of the Commonwealth Constitution, we certify that:

- Voluntary GST has been paid by Riverina Water County Council for the period 1 July 2024 to 30 June 2025.
- Adequate management arrangements and internal controls were in place to enable the Council to adequately account for its GST liabilities and recoup all GST input tax credits eligible to be claimed.
- No GST non-compliance events by the Council were identified by or raised with the Australian Taxation Office.



Troy van Berkel

ACTING CHIEF EXECUTIVE OFFICER



Natasha Harris

**RESPONSIBLE
ACCOUNTING OFFICER**

Financial statements



Riverina Water County Council

General Purpose Financial Statements

for the year ended 30 June 2025

“to provide our community with safe reliable
water at the lowest sustainable cost”



Riverina Water County Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

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

91 Hammond Avenue
Wagga Wagga NSW 2650

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993* and includes:

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

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

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

Riverina Water County Council

General Purpose Financial Statements

for the year ended 30 June 2025

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

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

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

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

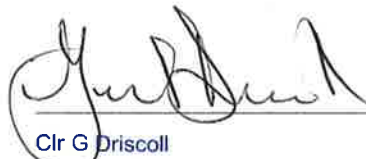
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 11 September 2025.



Clr T Koschel
Chairperson
11 September 2025



Clr G Driscoll
Deputy Chairperson
11 September 2025



Mr A Crakanthorp
Chief Executive Officer
11 September 2025



Mrs N Harris
Responsible Accounting Officer
11 September 2025

Riverina Water County Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Income from continuing operations			
5,961	Rates and annual charges	B2-1	6,147	6,061
24,767	User charges and fees	B2-2	29,512	26,013
345	Other revenues	B2-3	451	2,270
15	Grants and contributions provided for operating purposes	B2-4	31	–
2,025	Grants and contributions provided for capital purposes	B2-4	1,389	3,230
1,330	Interest and investment income	B2-5	1,649	1,215
–	Net gain from the disposal of assets	B4-1	162	12
34,443	Total income from continuing operations		39,341	38,801
	Expenses from continuing operations			
12,623	Employee benefits and on-costs	B3-1	14,556	12,274
11,572	Materials and services	B3-2	10,166	10,605
99	Borrowing costs	B3-3	117	127
266	Other expenses	B3-5	224	190
	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		25,063	23,196
	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		14,278	15,605
9,883	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,682	9,098
413	Operating result from continuing operations		5,596	6,507
413	Net operating result for the year attributable to Council		5,596	6,507
	Net operating result for the year before grants and contributions provided for capital purposes		4,207	3,277
(1,612)				

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

Riverina Water County Council

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Net operating result for the year – from Income Statement		5,596	6,507
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	63,013	17,094
Gain (loss) on revaluation of intangible assets	C1-7	(99)	(445)
Total items which will not be reclassified subsequent to operating result		62,914	16,649
Total other comprehensive income for the year		62,914	16,649
Total comprehensive income for the year attributable to Council		68,510	23,156

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

Riverina Water County Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	2,243	2,450
Investments	C1-2	22,000	23,500
Receivables	C1-4	5,323	6,877
Inventories	C1-5	2,691	2,650
Total current assets		32,257	35,477
Non-current assets			
Investments	C1-2	13,000	6,500
Infrastructure, property, plant and equipment (IPPE)	C1-6	448,110	382,447
Intangible assets	C1-7	8,819	8,918
Total non-current assets		469,929	397,865
Total assets		502,186	433,342
LIABILITIES			
Current liabilities			
Payables	C2-1	3,610	3,863
Borrowings	C2-2	155	155
Employee benefit provisions	C2-3	4,754	4,279
Total current liabilities		8,519	8,297
Non-current liabilities			
Borrowings	C2-2	1,550	1,705
Employee benefit provisions	C2-3	267	–
Total non-current liabilities		1,817	1,705
Total liabilities		10,336	10,002
Net assets		491,850	423,340
EQUITY			
Accumulated surplus		169,979	164,383
IPPE revaluation surplus	C3-1	321,871	258,957
Council equity interest		491,850	423,340
Total equity		491,850	423,340

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

Statement of Changes in Equity

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

Riverina Water County Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Cash flows from operating activities			
	Receipts:			
5,964	Rates and annual charges		6,144	6,368
24,849	User charges and fees		29,272	25,243
1,431	Interest received		1,511	960
2,078	Grants and contributions		1,415	3,240
–	Bonds, deposits and retentions received		47	1
2,643	Other		4,556	2,255
	Payments:			
(12,593)	Payments to employees		(13,634)	(11,823)
(11,555)	Payments for materials and services		(10,555)	(12,265)
(99)	Borrowing costs		(117)	(127)
(232)	Other		(2,521)	(138)
12,486	Net cash flows from operating activities	F1-1	16,118	13,714
	Cash flows from investing activities			
	Receipts:			
3,589	Redemption of term deposits		–	–
–	Proceeds from sale of IPPE		482	246
	Payments:			
–	Acquisition of term deposits		(5,000)	(4,000)
(15,920)	Payments for IPPE		(11,652)	(10,659)
(12,331)	Net cash flows from/(used in) investing activities		(16,170)	(14,413)
	Cash flows from financing activities			
	Payments:			
(155)	Repayment of borrowings		(155)	(155)
(155)	Net cash flows from/(used in) financing activities		(155)	(155)
–	Net change in cash and cash equivalents		(207)	(854)
1,000	Cash and cash equivalents at beginning of year		2,450	3,304
1,000	Cash and cash equivalents at end of year	C1-1	2,243	2,450
12,331	plus: Investments on hand at end of year	C1-2	35,000	30,000
13,331	Total cash, cash equivalents and investments		37,243	32,450

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

Riverina Water County Council

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Riverina Water County Council

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A About Council and these financial statements

A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 11 September 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulations 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for profit entity for the purpose of preparing these financial statements.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts.

Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

Historical cost convention

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

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated fair values of intangibles – refer Note C1-7
- (iii) employee benefit provisions – refer Note C2-3

A1-1 Basis of preparation (continued)

Significant judgements in applying the Council's accounting policies

(i) Impairment of receivables

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

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2025 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates in the annual reporting period beginning 1 July 2024.

As at the date of authorisation of these financial statements Council does not consider that any of these new 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 as at 30 June 2025.

None of these standards had an impact on the reported position or performance.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Functions or activities										
Water supply	39,341	38,801	33,745	32,294	5,596	6,507	1,420	3,230	502,186	433,342
Total functions and activities	39,341	38,801	33,745	32,294	5,596	6,507	1,420	3,230	502,186	433,342

B1-2 Components of functions or activities

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

Water supply

Comprising the water supply functions servicing the Local Government Areas of Lockhart, Wagga Wagga and parts of the Greater Hume Shire and Federation Council.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2025	2024
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Water supply services – commercial	525	522
Water supply services – residential	5,424	5,346
Annual charges levied	5,949	5,868
Pensioner annual charges subsidies received:		
– Water	198	193
Total annual charges	6,147	6,061
Total rates and annual charges	6,147	6,061
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	6,147	6,061
Total rates and annual charges	6,147	6,061

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

\$ '000	2025	2024
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services – commercial	6,957	6,710
Water supply services – residential	20,204	17,637
Total specific user charges	27,161	24,347
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Private works – section 67	33	–
Section 603 certificates	208	165
Plumbing permits/fees	53	46
Total fees and charges – statutory/regulatory	294	211
(ii) Fees and charges – other (incl. general user charges (per s608))		
Leaseback fees – Council vehicles	95	38
Water connection fees	1,513	1,096
Standpipe fees	449	321
Total fees and charges – other	2,057	1,455
Total other user charges and fees	2,351	1,666
Total user charges and fees	29,512	26,013
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	29,512	26,013
Total user charges and fees	29,512	26,013

B2-2 User charges and fees (continued)

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.

B2-3 Other revenues

\$ '000	2025	2024
Diesel rebate	1	11
Lease rental	88	65
Sales – scrap material	2	34
Sundry Income	71	2,035
Temporary water allocation	247	–
Employment & Training Subsidies	–	84
Insurance incentive	42	41
Total other revenue	451	2,270
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	451	2,270
Total other revenue	451	2,270

Material accounting policy information for other revenue

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

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

In 2024, Council resolved a contract dispute resulting in the receipt of a settlement sum recognised in Sundry Income.

B2-4 Grants and contributions

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	31	–	–	–
Water supplies (excl. section 64 contributions)	–	–	330	1,477
Total special purpose grants and non-developer contributions – cash	31	–	330	1,477
Total special purpose grants and non-developer contributions (tied)	31	–	330	1,477
Total grants and non-developer contributions	31	–	330	1,477
Comprising:				
– Other funding	31	–	330	1,477
	31	–	330	1,477

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
	F3				
Cash contributions					
S 64 – water supply contributions		–	–	1,059	1,753
Total developer contributions – cash		–	–	1,059	1,753
Total developer contributions		–	–	1,059	1,753
Total contributions		–	–	1,059	1,753
Total grants and contributions		31	–	1,389	3,230
Timing of revenue recognition					
Grants and contributions recognised at a point in time		31	–	1,389	3,230
Total grants and contributions		31	–	1,389	3,230

Material accounting policy information

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer. Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

B2-5 Interest and investment income

\$ '000	2025	2024
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	81	54
– Cash and investments	1,568	1,161
Total interest and investment income	1,649	1,215

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2025	2024
Salaries and wages	10,699	9,848
Employee leave entitlements (ELE)	3,016	2,464
Superannuation	2,127	1,850
Workers' compensation insurance	224	230
Fringe benefit tax (FBT)	53	27
Payroll tax	802	727
Sick leave bonus	73	118
Total employee costs	16,994	15,264
Less: capitalised costs	(2,438)	(2,990)
Total employee costs expensed	14,556	12,274
Number of 'full-time equivalent' employees (FTE) at year end	126	116

Material accounting policy information

Superannuation plans

Council participates in a Defined Benefit Plan under the Vision Super - Pool B (the Scheme), however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note D3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2025	2024
Consultancy costs		281	–
Raw materials and consumables		2,106	2,920
Contractor costs		876	440
Audit Fee	E2-1	129	107
Strategic Documents		–	61
Councillor and Mayoral fees and associated expenses	E1-2	147	139
Advertising		54	10
Bank charges		38	34
Computer software charges		370	904
Electricity and heating		3,070	2,747
IT expenses		1,409	1,883
Insurance		485	459
Office expenses		–	8
Postage		168	128
Printing and stationery		100	42
Subscriptions and publications		125	60
Telephone and communications		148	102
Valuation fees		–	6
Travel expenses		21	22
Rates and user charges		186	191
Community Engagement		–	19
Training costs (other than salaries and wages)		293	225
Memberships		48	21
Uniforms		57	68
Legal expenses:			
– Legal expenses: other		55	7
Expenses from leases of low value assets		–	2
Total materials and services		10,166	10,605
Total materials and services		10,166	10,605

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on loans	117	127
Total borrowing costs expensed	117	127

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

\$ '000	Notes	2025	2024
Depreciation and amortisation			
Plant and equipment		707	599
Office equipment		166	142
Land improvements (depreciable)		17	16
Infrastructure:	C1-6		
– Buildings – non-specialised		4	7
– Buildings – specialised		298	223
– Water supply network		7,490	8,111
Total gross depreciation and amortisation costs		8,682	9,098
Total depreciation, amortisation and impairment for non-financial assets		8,682	9,098

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. Useful lives are included in Note C1-6 for IPPE assets.

Impairment of non-financial assets

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

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

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

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

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

B3-5 Other expenses

\$ '000	2025	2024
Other		
Donations, contributions and assistance to other organisations (Section 356)	224	190
Total other expenses	224	190

B4 Gains or losses

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

\$ '000	Notes	2025	2024
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		10	–
Less: carrying amount of property assets sold/written off		(1)	–
Gain (or loss) on disposal		9	–
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment		472	246
Less: carrying amount of plant and equipment assets sold/written off	C1-6	(305)	(234)
Gain (or loss) on disposal		167	12
Gain (or loss) on disposal of infrastructure			
Proceeds from disposal – infrastructure	C1-6	–	–
Less: carrying amount of infrastructure assets sold/written off		(14)	–
Gain (or loss) on disposal		(14)	–
Net gain (or loss) from disposal of assets		162	12

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
User charges and fees	24,767	29,512	4,745	19% F
User charges were higher due to increased water sales and income from water connection fees.				
Other revenues	345	451	106	31% F
Temporary sales of water licence allocations increased other revenues.				
Operating grants and contributions	15	31	16	107% F
New grant received for strategic planning project 2024/25.				
Capital grants and contributions	2,025	1,389	(636)	(31)% U
Income from developer contributions was less than budget and down on 2023/24 figures.				
Interest and investment revenue	1,330	1,649	319	24% F

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
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Interest on investments was higher than original budget due to more favourable interest rates.

Expenses

Employee benefits and on-costs	12,623	14,556	(1,933)	(15)%	U
---------------------------------------	---------------	---------------	----------------	--------------	----------

Employee benefits and on-costs were higher than budget due to remeasurement of employee leave entitlements, capitalised wages being lower than anticipated, and budget realignment resulting from change in chart of account structure.

Materials and services	11,572	10,166	1,406	12%	F
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Materials and services were lower than budget due to budget realignment resulting from change in chart of account structure.

Borrowing costs	99	117	(18)	(18)%	U
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Borrowing costs were higher than budget due to higher than anticipated interest rates, affecting variable loan interest.

Other expenses	266	224	42	16%	F
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Other expenses were lower than budget due to less donations made.

Statement of cash flows

Cash flows from operating activities	12,486	16,118	3,632	29%	F
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Cash flows from operating activities was higher due to user fee income mainly from increased water sales.

Cash flows from investing activities	(12,331)	(16,170)	(3,839)	31%	U
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Cash flows from investing activities was due to purchase of additional investment. There was also less capital expenditure due to delay in completion of some projects.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2025	2024
Cash assets		
Cash on hand and at bank	1,060	1,022
Cash equivalent assets		
– Short-term deposits	1,183	1,428
Total cash and cash equivalents	2,243	2,450

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	2,243	2,450
Balance as per the Statement of Cash Flows	2,243	2,450

C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Debt securities at amortised cost				
Long term deposits	22,000	13,000	23,500	6,500
Total	22,000	13,000	23,500	6,500
Total financial investments	22,000	13,000	23,500	6,500
Total cash assets, cash equivalents and investments	24,243	13,000	25,950	6,500

Material accounting policy information

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

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

Financial assets

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

Amortised cost

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

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

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

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

\$ '000	2025	2024
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	37,243	32,450
Cash, cash equivalents and investments not subject to external restrictions	37,243	32,450

\$ '000	2025	2024
(b) Internal allocations		
Less: Internally restricted cash, cash equivalents and investments	(8,715)	(7,704)
Unrestricted and unallocated cash, cash equivalents and investments	28,528	24,746

Internal allocations

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

Employees leave entitlement	2,377	2,140
Plant replacement	2,422	1,667
Sales fluctuation	3,000	3,000
Water Treatment Plant	–	228
Revenue from Water Licences	916	669
Total internal allocations	8,715	7,704

Accounting Policy

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

\$ '000	2025	2024
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	28,528	24,746

C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	655	—	638	—
User charges and fees	2,929	—	2,676	—
Accrued revenues				
Accrued interest on investments	899	—	761	—
Other income accruals	32	—	2,238	—
Government grants and subsidies	198	—	193	—
Net GST receivable	86	—	—	—
Prepaid expenditure	435	—	371	—
Other debtors	89	—	—	—
Total	5,323	—	6,877	—
Total net receivables	5,323	—	6,877	—

Material accounting policy information

Receivables are generally due for settlement within 30 days.

Impairment/Measurement of ECL

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

Impairment

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, including forward-looking information.

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

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

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

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

Council's provision for impairment of receivables at 30 June 2025 is \$nil (2024: \$nil).

C1-5 Inventories

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(i) Inventories at cost				
Stores and materials	2,691	–	2,650	–
Total inventories at cost	2,691	–	2,650	–
Total inventories	2,691	–	2,650	–

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Costs are assigned to individual items of inventory on the basis of weighted average costs.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period						At 30 June 2025			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Transfers from/to IPPE Asset classes	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	16,406	–	16,406	4,134	3,286	–	–	(5,937)	–	–	17,889	–	17,889
Plant and equipment	8,997	(4,421)	4,576	–	883	(274)	(707)	36	1	–	8,944	(4,429)	4,515
Office equipment	1,581	(1,279)	302	–	–	(31)	(166)	–	34	–	387	(248)	139
Land:													
– Operational land	8,607	–	8,607	–	–	(1)	–	–	–	1,316	9,922	–	9,922
Land improvements – depreciable	2,498	(71)	2,427	–	–	–	(17)	–	2	(271)	2,278	(137)	2,141
Infrastructure:													
– Buildings – non-specialised	724	(232)	492	–	–	–	(4)	–	(198)	(48)	377	(135)	242
– Buildings – specialised	22,573	(7,760)	14,813	97	–	–	(298)	2,424	3,695	123	30,057	(9,203)	20,854
– Water supply network	572,965	(238,141)	334,824	3,140	–	(14)	(7,490)	3,477	(3,422)	61,893	620,938	(228,530)	392,408
Total infrastructure, property, plant and equipment	634,351	(251,904)	382,447	7,371	4,169	(320)	(8,682)	–	112	63,013	690,792	(242,682)	448,110

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

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period						At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	14,049	–	14,049	2,636	2,631	–	–	(2,910)	–	16,406	–	16,406
Plant and equipment	7,343	(4,038)	3,305	–	2,103	(233)	(599)	–	–	8,997	(4,421)	4,576
Office equipment	1,525	(1,272)	253	–	192	(1)	(142)	–	–	1,581	(1,279)	302
Land:												
– Operational land	8,292	–	8,292	–	10	–	–	–	305	8,607	–	8,607
Land improvements – depreciable	2,367	(55)	2,312	–	–	–	(16)	–	131	2,498	(71)	2,427
Infrastructure:												
– Buildings – non-specialised	671	(225)	446	27	–	–	(7)	–	26	724	(232)	492
– Buildings – specialised	21,801	(7,537)	14,264	–	–	–	(223)	–	772	22,573	(7,760)	14,813
– Water supply network	551,137	(230,032)	321,105	1,357	1,703	–	(8,111)	2,910	15,860	572,965	(238,141)	334,824
Total infrastructure, property, plant and equipment	607,185	(243,159)	364,026	4,020	6,639	(234)	(9,098)	–	17,094	634,351	(251,904)	382,447

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

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

Material accounting policy information

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their carrying amount, net of their residual values, over their estimated remaining useful lives. Expected useful lives applied upon capitalisation are as follows:

Plant and equipment	Years	Water assets	Years
Office equipment	5 to 10	Reservoirs	20 to 100
Office furniture	10 to 20	Bores	20 to 80
Computer equipment	5	Reticulation pipes: PVC	60 to 80
Vehicles	5 to 10	Reticulation pipes: other	50 to 80
Heavy plant/road making equipment	5 to 10	Pumps and telemetry	20 to 80
Other plant and equipment	5 to 15	Water treatment plants	20 to 80
Buildings			
		Buildings: masonry	60 to 80

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 revaluation was undertaken by Marsh Valuation Services for all water infrastructure, land, land improvement, and buildings assets for the year ended 30 June 2025. In the years outside of comprehensive revaluations water and sewerage assets are indexed in accordance with the Reference Rates Manual issued by the Department of Climate Change, Energy, Environment and Water.

Comprehensive revaluation was undertaken by Marsh Valuation Services for all water infrastructure, land, land improvement, and building assets for the year ended 30 June 2025.

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.

C1-7 Intangible assets

Intangible assets are as follows:

Other

\$ '000	2025	2024
High Security Water Licences		
Opening values at 1 July		
Gross book value	8,918	9,363
Net book value – opening balance	8,918	9,363
Movements for the year		
Fair Value (decrement to Equity - Asset Revaluation Reserve)	(99)	(445)
Closing values at 30 June		
Gross book value	8,819	8,918
Total High Security Water Licences – net book value	8,819	8,918
Total intangible assets – net book value	8,819	8,918

Material accounting policy information

High Security Water Licences

Licences are valued each year and any associated impairment or fair revaluation increment are included.

C2 Liabilities of Council

C2-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Goods and services – operating expenditure	1,116	–	447	–
Accrued expenses:				
– Salaries and wages	850	–	648	–
– Other expenditure accruals	441	–	1,532	–
Security bonds, deposits and retentions	190	–	143	–
ATO – net GST payable	–	–	94	–
Prepaid rates	1,013	–	999	–
Total payables	3,610	–	3,863	–

Current payables not anticipated to be settled within the next twelve months

\$ '000	2025	2024
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	190	143
Total payables	190	143

Material accounting policy information

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 Borrowings

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Loans – secured ¹	155	1,550	155	1,705
Total borrowings	155	1,550	155	1,705

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note D1.1

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	1,860	(155)	–	–	–	–	1,705
Total liabilities from financing activities	1,860	(155)	–	–	–	–	1,705

	2023		Non-cash movements				2024
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,015	(155)	–	–	–	–	1,860
Total liabilities from financing activities	2,015	(155)	–	–	–	–	1,860

(b) Financing arrangements

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

Total facilities

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

Bank overdraft facilities ¹	250	250
Credit cards/purchase cards	100	100
Market Rate Facility	500	500
Total financing arrangements	850	850

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	25	29
Total drawn financing arrangements	25	29

Undrawn facilities

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

– Bank overdraft facilities	250	250
– Credit cards/purchase cards	75	71
– Market Rate Facility	500	500
Total undrawn financing arrangements	825	821

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

C2-3 Employee benefit provisions

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	1,193	–	1,077	–
Sick leave	8	–	7	–
Long service leave	3,553	267	3,195	–
Total employee benefit provisions	4,754	267	4,279	–

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

\$ '000	2025	2024
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,120	2,798
	3,120	2,798

Material accounting policy information

Other long-term employee benefit obligations

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

C3 Reserves

C3-1 Nature and purpose of reserves

IPPE Revaluation Surplus

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

The Water Licence revaluation reserve is used to record increments and decrements in the revaluation of high security water licences.

D Risks and accounting uncertainties

D1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio. Council has an investment policy which complies with the s 625 of the *Local Government Act 1993* and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

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

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The risks associated with the financial instruments held are:

- market risk - interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council

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

(a) Market risk – interest rate and price risk

\$ '000	2025	2024
The impact on the result for the year and equity of a reasonably possible movement in the interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. This risk only relates to future reinvestment.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	362	324

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

(b) Credit risk

Council's major receivables comprise annual charges and user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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

The 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 – annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2025				
Gross carrying amount	345	310	–	655
2024				
Gross carrying amount	339	299	–	638

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts 31 - 60 days	61 - 90 days	> 91 days	Total
2025						
Gross carrying amount	3,307	708	217	106	330	4,668
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2024						
Gross carrying amount	4,899	785	138	90	327	6,239
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

(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.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2025							
Payables	0.00%	190	3,420	–	–	3,610	3,610
Borrowings	6.05%	–	265	957	1,605	2,827	1,705
Total financial liabilities		190	3,685	957	1,605	6,437	5,315
2024							
Payables	0.00%	143	3,720	–	–	3,863	3,863
Borrowings	6.66%	–	276	998	1,829	3,103	1,860
Total financial liabilities		143	3,996	998	1,829	6,966	5,723

D2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

Fair value hierarchy

All assets and liabilities measured at fair value are assigned to a level in the fair value hierarchy as follows:

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

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

Level 3: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

D2-1 Fair value measurement (continued)

	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024		
\$ '000						2025	2024
Recurring fair value measurements							
Intangible assets							
High Security Water Licence	C1-7	8,819	8,918	-	-	8,819	8,918
Total intangible assets		8,819	8,918	-	-	8,819	8,918
Infrastructure, property, plant and equipment							
Water Supply Networks	C1-6	-	-	392,408	334,824	392,408	334,824
Buildings		-	-	21,096	15,305	21,096	15,305
Land		12,063	11,034	-	-	12,063	11,034
Plant & Equipment		4,515	4,576	-	-	4,515	4,576
Office Equipment		139	302	-	-	139	302
Total infrastructure, property, plant and equipment		16,717	15,912	413,504	350,129	430,221	366,041

D2-1 Fair value measurement (continued)

Valuation techniques

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

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

Intangible assets

An external valuation is conducted for the High Security Water Licence on an annual basis based on observed market rates for similar licences.

Infrastructure, property, plant and equipment (IPPE)

Council engages external, independent and qualified valuers to determine fair value of infrastructure and property assets on a regular basis. A full revaluation of land, land improvements, buildings and water infrastructure was undertaken in 2024/25 by Marsh Pty Ltd. In other years water infrastructure is indexed in accordance with the reference rates advised by the NSW Department of Climate Change, Energy, Environment and Water and other assets are assessed to ensure there are no material differences in carrying values.

Techniques used to derive fair values:

Land: where an active market exists, a market approach has been adopted. For other types of land the cost approach was adopted. Market valuations were determined by comparing recent sales of land with similar characteristics. Cost valuations were obtained by assuming the need to purchase land from an adjoining neighbour, the value could be determined based on known zoning and town planning restrictions, comparing recent sales of similar land.

Buildings: buildings are disaggregated into different components. Observable inputs to the valuation include design and construction, average cost of construction, condition and consumption, supported by inspection and market evidence. Unobservable inputs include pattern of consumption and remaining service potential, which required professional judgement.

Infrastructure: assets are componentised into significant parts. Unit rates are based on similar capacity, using market evidence or other inputs that require professional judgement.

Plant and Equipment: valued based on actual historical costs.

Fair value measurements using significant unobservable inputs (level 3)

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

\$ '000	Total IPP&E	
	2025	2024
Opening balance	350,129	335,815
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	61,968	16,658
Other movements		
Purchases (GBV)	9,213	5,997
Disposals (WDV)	(14)	–
Depreciation and impairment	(7,792)	(8,341)
Closing balance	413,504	350,129

Highest and best use

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

D3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under Vision Super (Active Super merged with Vision Super during the financial year ended 2025) – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 9.0% of salaries for the year ending 30 June 2025 (increasing to 9.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

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

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

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

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

D3-1 Contingencies (continued)

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

The amount of Council employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2025 was \$122,153.

Council's expected contribution to the plan for the next annual reporting period is \$58,463.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

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

In respect of the share of funding surplus or deficit, Mercer has advised that 0.26% can be attributed to Riverina Water. This is based on the last formal valuation of the Fund which was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* 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 2025.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

D3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2025	2024
Compensation:		
Short-term benefits	853	759
Post-employment benefits	84	68
Other long-term benefits	37	31
Total	974	858

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. supply of water to the residence of KMP) will not be disclosed.

Councillors of Riverina Water County Council are also Councillors for constituent member Councils. Councillors are elected as independent members of Riverina Water County Council's board. Constituent Councils do not hold direct control over Riverina Water County Council and transactions between Councils have not been classified as Related Party transactions.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2025					
Payment for goods/ services received	2	-	30 day creditor payment terms	-	-
2024					
Payment for goods/ services received	14	-	30 day creditor payment terms	-	-

E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2025	2024
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Members expenses – chairperson's fee	15	18
Members expenses – members fees	95	98
Superannuation	9	9
Members expenses (incl. chairperson) – other (excluding fees above)	28	14
Total	147	139

E2 Other relationships

E2-1 Audit fees

\$ '000	2025	2024
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	63	52
Remuneration for audit and other assurance services	63	52
Total Auditor-General remuneration	63	52
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services: Council's Internal Auditor	66	55
Remuneration for audit and other assurance services	66	55
Total remuneration of non NSW Auditor-General audit firms	66	55
Total audit fees	129	107

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2025	2024
Net operating result from Income Statement	5,596	6,507
Add / (less) non-cash items:		
Depreciation and amortisation	8,682	9,098
(Gain) / loss on disposal of assets	(162)	(12)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	1,554	(2,569)
(Increase) / decrease of inventories	(41)	(199)
Increase / (decrease) in payables	669	(225)
Increase / (decrease) in other accrued expenses payable	(889)	688
Increase / (decrease) in other liabilities	(33)	89
Increase / (decrease) in employee benefit provision	742	337
Net cash flows from operating activities	16,118	13,714

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2025	2024
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Water infrastructure - other	550	186
Boree to Morundah pipeline project	147	451
Plant and equipment	729	464
Water Treatment Plant	129	300
Other- including security cameras	–	102
Solar Pilot Plant	539	539
Refurbishment of Operations Office	–	4
Total commitments	2,094	2,046
These expenditures are payable as follows:		
Within the next year	2,094	2,046
Total payable	2,094	2,046
Sources for funding of capital commitments:		
Unrestricted funds	2,094	2,046
Total sources of funding	2,094	2,046

Details of capital commitments

2025

Solar Pilot Plant works to continue in 2025/26 financial year.
 Water treatment plant refurbishment and other asset renewals.
 Plant & Equipment replacement.
 Boree to Morundah pipeline project to be completed in 2025/26 financial year.

2024

Office refurbishment to be completed 2024/25 financial year.
 Solar Pilot Plant works to continue in 2024/25 financial year.
 Water treatment plant refurbishment and other asset renewals.
 Plant & Equipment replacement.
 Boree to Morundah pipeline project to continue in 2024/25 financial year.

F3 Statement of developer contributions

F3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
S64 contributions	-	1,059	-	-	-	(1,059)	-	-	-
Total contributions	-	1,059	-	-	-	(1,059)	-	-	-

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

End of the audited financial statements

G1 Statement of performance measures

G1-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2025	Indicator 2025	Indicators 20242023		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	4,045	10.70%	9.18%	(6.60)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	37,790				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	37,759	96.38%	91.67%	92.70%	> 60.00%
Total continuing operating revenue ¹	39,179				
3. Unrestricted current ratio					
Current assets less all external restrictions	32,257	6.19x	6.72x	5.98x	> 1.50x
Current liabilities less specific purpose liabilities	5,209				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12,844	47.22x	44.29x	4.46x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	272				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	655	9.54%	9.03%	14.32%	< 10.00%
Rates and annual charges collectable	6,866				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	37,243	16.56	15.89	15.84	> 3.00
Monthly payments from cash flow of operating and financing activities	2,248	months	months	months	months

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

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



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying financial statements of Riverina Water County Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements.

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.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Cui
Delegate of the Auditor-General for New South Wales

24 October 2025
SYDNEY



Tim Koschel
Chairperson
Riverina Water County Council
91 Hammond Ave
Wagga Wagga NSW 2650

Contact: Min Cui
Phone no: 02 9275 7419
Our ref: R008-1981756498-6466

24 October 2025

Dear Mr Koschel

Report on the Conduct of the Audit
for the year ended 30 June 2025
Riverina Water County Council

I have audited the general purpose financial statements (GPFS) of the Riverina Water County Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	6.1	6.1	0.0
User charges and fees	29.5	26.0	13.5
Grants and contributions provided for capital purposes revenue	1.4	3.2	56.3
Operating result from continuing operations	5.6	6.5	13.8
Net Operating result for the year before grants and contributions provided for capital purposes	4.2	3.2	31.3

Operating result from continuing operations

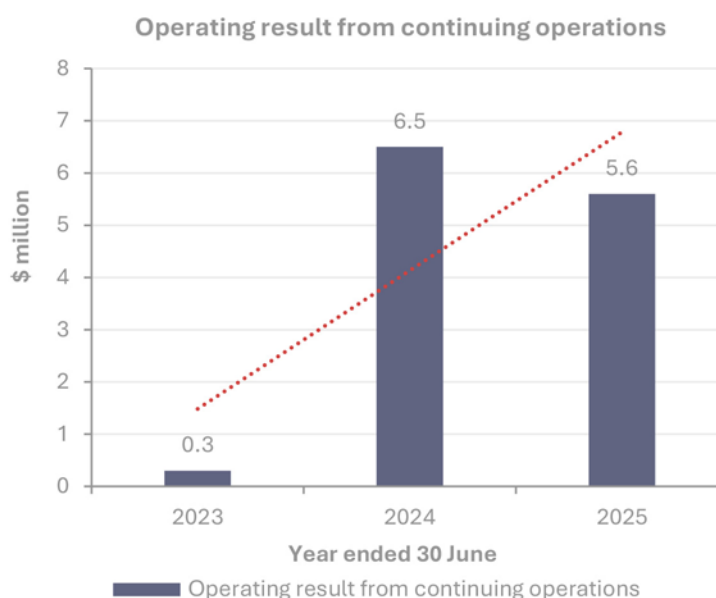
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$0.9 million lower than the 2023–24 result.

In 2024-25:

- Employee benefits and on-costs (\$14.5 million) increased by \$2.3 million (18.6%) due to the increase in number of 'full-time equivalent' (FTE) employees by 10, wage increase of 3.5% and increase in employee leave entitlement.

The net operating result for the year before grants and contributions provided for capital purposes was \$4.2 million. Refer to 'Grants and contributions revenue' below for details.



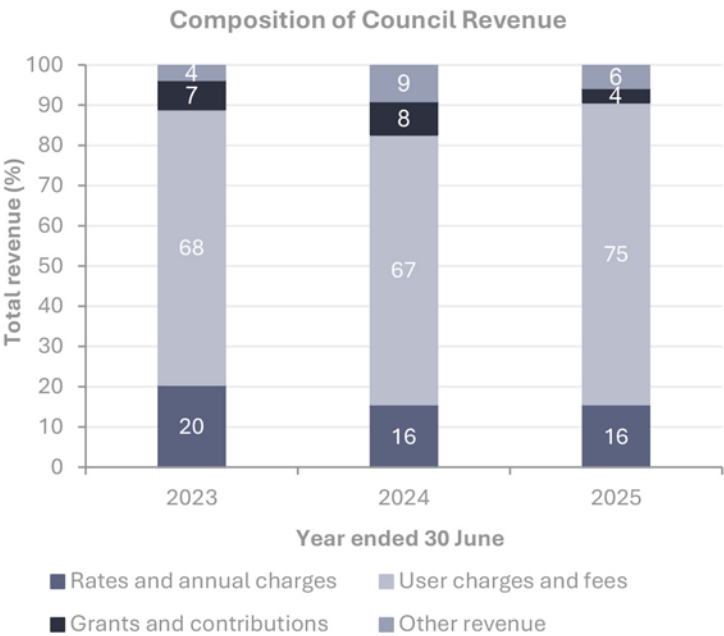
Income

Council revenue excluding grants and contributions

This graph shows the percentage of Council’s revenue recognised from sources other than grants and contributions for the current and prior two financial years.

Council revenue excluding grants and contributions (\$37.9 million) increased by \$2.3 million (6.5 per cent) in 2024–25 due to:

- user charges and fees revenue (\$29.5 million) which increased by \$3.5 million (13.5 per cent) due to increased water sales and income from water connection fees.

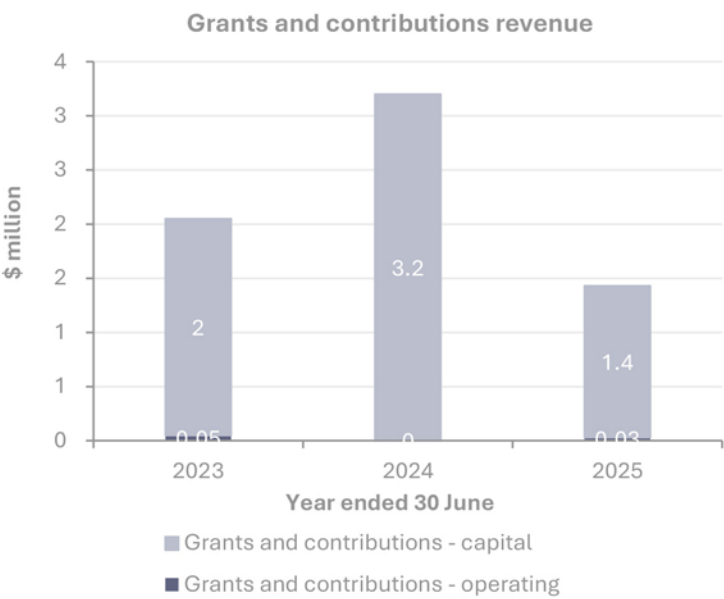


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$1.4 million) decreased by \$1.8 million (56 per cent) in 2024–25 due to:

- decrease of \$1.1 million of grants and non-developer contributions recognised during the year
- decrease of \$0.7 million of developer contributions recognised during the year



CASH FLOWS

Statement of cash flows

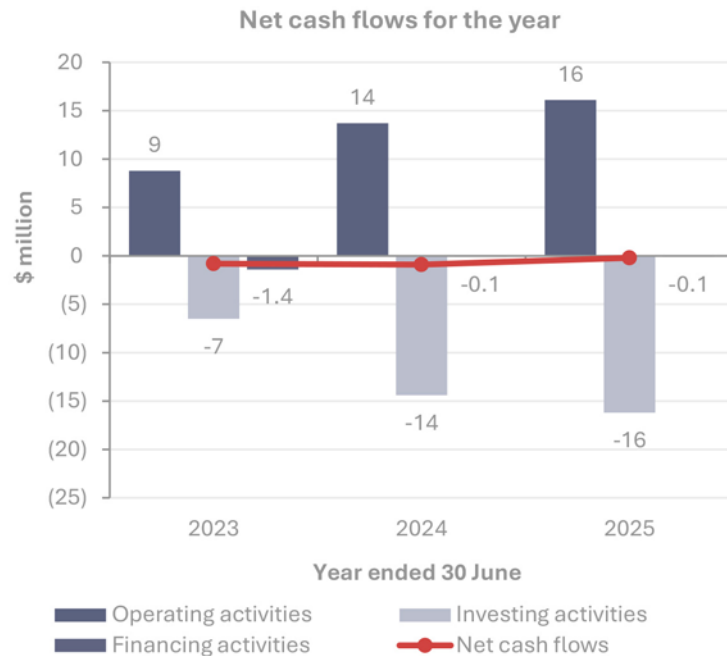
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were negative \$0.2 million (negative \$0.9 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities increased by \$2.4 million, mainly due to the increase in user charges and fees
- used in investing activities increased by \$1.8 million, mainly due to increase in acquisition of term deposits and payments for IPP&E
- used in financing activities remains consistent with prior year



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

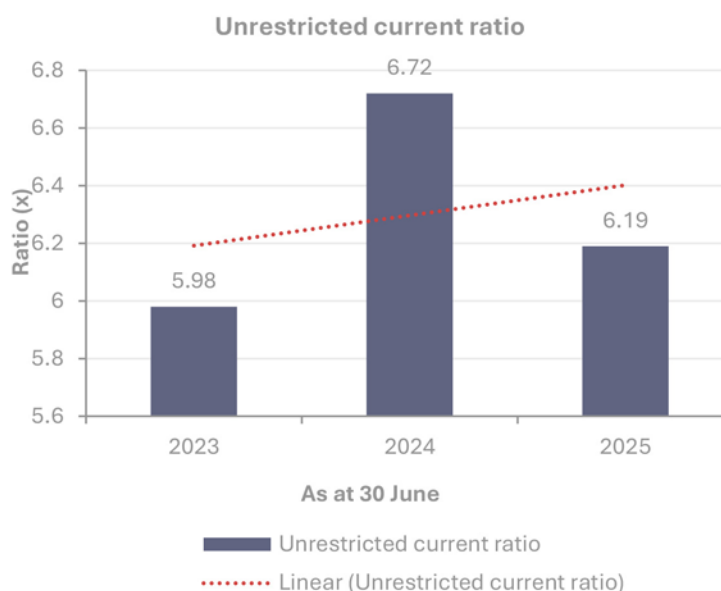
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	37.2	32.4		The Council does not have any external restrictions. Internal allocations are determined by council policies or decisions, which are subject to change.
Restricted and allocated cash, cash equivalents and investments:				
• External restrictions	-	-	-	
• Internal allocations	8.7	7.7	23.3	

Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

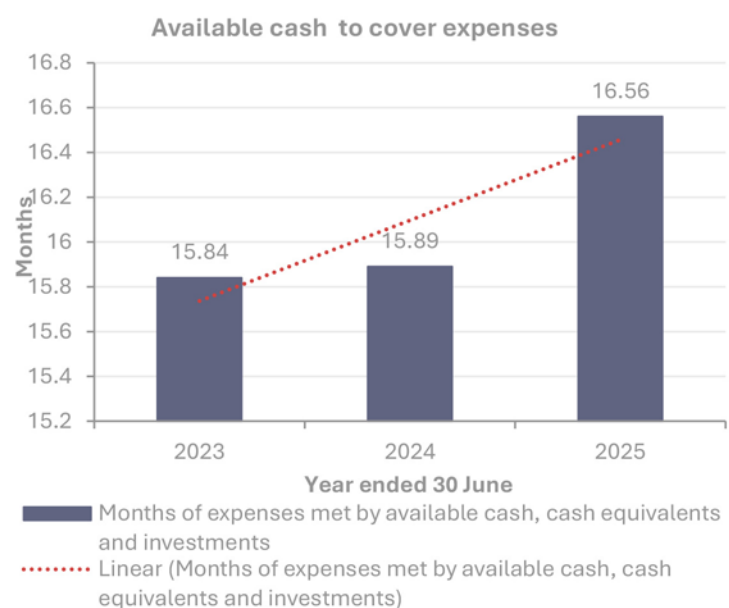
In 2023-24, the average unrestricted current ratio was an average of 5.6x for regional councils.



This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

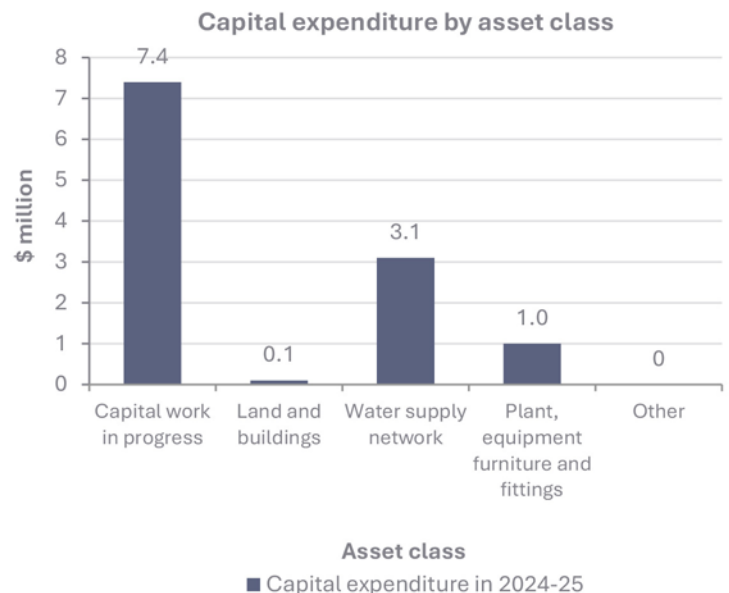
In 2023-24, the available cash to cover expenses was an average of 8 months for regional councils.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$7.4 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on capital work in progress and water supply network. A further \$4.2 million was spent on new assets including capital work in progress and plant and equipment.



Debt

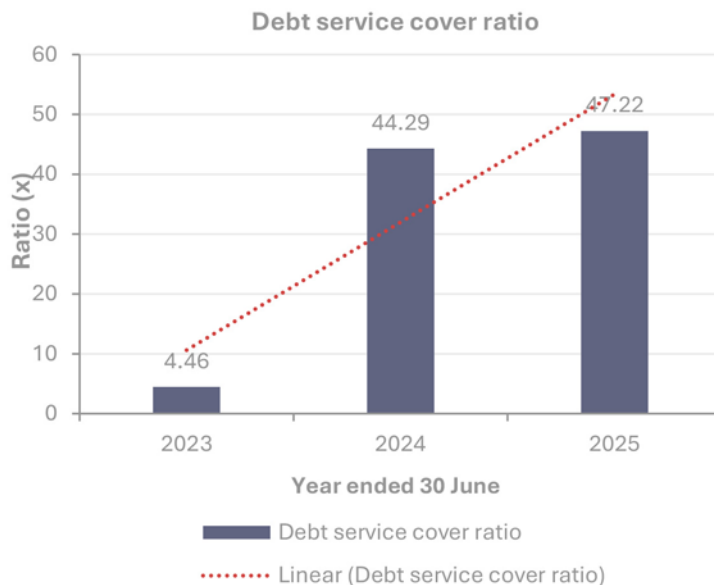
The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

Debt	2025	2024	Commentary
	\$m	\$m	
Loans	1.7	1.9	The decrease of \$0.2 million is due to payment of borrowings during the year.
Approved overdraft facility	0.3	0.3	Council did not utilise the bank overdraft facilities during the year.
Amount drawn down	-	-	
Credit card facility	0.1	0.1	The amount of drawn credit card facility is minimal and consistent with prior year.
Amount used	0.03	0.03	

Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.



Min Cui
Associate Director, Financial Audit

Delegate of the Auditor-General

Riverina Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2025

“to provide our community with safe reliable
water at the lowest sustainable cost”



Riverina Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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Statement of Financial Position of water supply business activity	5
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Riverina Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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 11 September 2025.



Clr T Koschel

Chairperson

11 September 2025



Clr G Driscoll

Deputy Chairperson

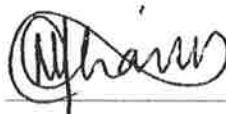
11 September 2025



Mr A Crakanthorp

Chief Executive Officer

11 September 2025



Mrs N Harris

Responsible Accounting Officer

11 September 2025

Riverina Water County Council

Income Statement of water supply business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	6,147	6,061
User charges	29,512	26,013
Interest and investment income	1,649	1,215
Grants and contributions provided for operating purposes	31	–
Net gain from the disposal of assets	162	12
Other income	451	2,270
Total income from continuing operations	37,952	35,571
Expenses from continuing operations		
Employee benefits and on-costs	14,556	12,274
Borrowing costs	117	127
Materials and services	9,800	10,392
Depreciation, amortisation and impairment	8,682	9,098
Water purchase charges	366	213
Calculated taxation equivalents	–	107
Other expenses	224	190
Total expenses from continuing operations	33,745	32,401
Surplus (deficit) from continuing operations before capital amounts	4,207	3,170
Grants and contributions provided for capital purposes	1,389	3,230
Surplus (deficit) from continuing operations after capital amounts	5,596	6,400
Surplus (deficit) from all operations before tax	5,596	6,400
Less: corporate taxation equivalent (25%) (2022:25%) [based on result before capital]	(1,052)	(793)
Surplus (deficit) after tax	4,544	5,607
Plus accumulated surplus	164,383	157,876
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	–	107
– Corporate taxation equivalent	1,052	793
Closing accumulated surplus	169,979	164,383
Return on capital %	1.0%	0.9%
Subsidy from Council	14,317	13,148
Calculation of dividend payable:		
Surplus (deficit) after tax	4,544	5,607
Less: capital grants and contributions (excluding developer contributions)	(1,389)	(1,477)
Surplus for dividend calculation purposes	3,155	4,130
Potential dividend calculated from surplus	1,578	2,065

Riverina Water County Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	2,243	2,450
Investments	22,000	23,500
Receivables	5,323	6,877
Inventories	2,691	2,650
Total current assets	32,257	35,477
Non-current assets		
Investments	13,000	6,500
Infrastructure, property, plant and equipment	448,110	382,447
Intangible assets	8,819	8,918
Total non-current assets	469,929	397,865
Total assets	502,186	433,342
LIABILITIES		
Current liabilities		
Payables	2,597	2,864
Income received in advance	1,013	999
Borrowings	155	155
Employee benefit provisions	4,754	4,279
Total current liabilities	8,519	8,297
Non-current liabilities		
Borrowings	1,550	1,705
Employee benefit provisions	267	—
Total non-current liabilities	1,817	1,705
Total liabilities	10,336	10,002
Net assets	491,850	423,340
EQUITY		
Accumulated surplus	169,979	164,383
IPPE revaluation surplus	321,871	258,957
Total equity	491,850	423,340

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* (NSW), the *Local Government (General) Regulation 2021*, 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, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

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)

Riverina Water County Council

Water supply operations servicing the local government areas of Wagga Wagga City, Federation, Lockhart, & Greater Hume Shire.

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Taxation equivalent charges

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

Notional rate applied (%)

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

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

Note – Material accounting policy information (continued)

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 relevant corporate income tax rate, currently 25% (LY 25%).

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

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date.

(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 4.16% at 30/6/25.

(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 2025 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

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Riverina Water County Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council is water supply.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements.

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.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, consisting of a stylized 'M' and 'C' followed by a horizontal line.

Min Cui
Delegate of the Auditor-General for New South Wales

24 October 2025
SYDNEY

Riverina Water County Council

Special Schedules

for the year ended 30 June 2025

“to provide our community with safe reliable
water at the lowest sustainable cost”



Riverina Water County Council

Special Schedules
for the year ended 30 June 2025

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Riverina Water County Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost			2024/25 Required maintenance ^a	2024/25 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 service level of Council	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Buildings	Buildings – non-specialised	–	–	–	–	–	242	377	0.0%	11.5%	88.5%	0.0%	0.0%
	Buildings – specialised	–	–	–	128	128	20,854	30,057	40.0%	28.9%	19.4%	11.7%	0.1%
	Sub-total	–	–	–	128	128	21,096	30,434	39.5%	28.7%	20.2%	11.6%	0.0%
Water supply network	Treatment Plants	3,740	3,740	1,587	1,587	1,587	61,317	88,166	59.3%	12.3%	8.6%	13.4%	6.4%
	Bores	546	546	77	77	77	3,568	6,894	14.1%	32.2%	29.8%	16.0%	8.0%
	Reservoirs	2,192	2,192	120	120	120	5,587	13,849	43.3%	24.3%	23.1%	4.6%	4.7%
	Pumping Stations	2,434	2,434	109	109	109	36,338	55,737	17.2%	8.5%	20.9%	32.2%	21.2%
	Pipeline	11,926	11,926	927	927	927	285,598	456,292	35.5%	26.3%	24.8%	5.5%	7.8%
	Sub-total	20,838	20,838	2,820	2,820	2,820	392,408	620,938	37.2%	22.8%	22.2%	9.1%	8.7%
	Total – all assets	20,838	20,838	2,948	2,948	2,948	413,504	651,372	37.3%	23.0%	22.1%	9.2%	8.4%

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

Infrastructure asset condition assessment 'key'

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

Riverina Water County Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024 2023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	7,371	94.60%	48.20%	66.72%	> 100.00%
Depreciation, amortisation and impairment	7,792				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	20,838	4.83%	7.96%	7.39%	< 2.00%
Net carrying amount of infrastructure assets	431,393				
Asset maintenance ratio					
Actual asset maintenance	2,948	100.00%	118.32%	128.19%	> 100.00%
Required asset maintenance	2,948				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	20,838	3.20%	4.89%	4.51%	
Gross replacement cost	651,372				

(*) 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.

Glossary

- › **Annual Report**
Report on the council's implementation of the Delivery Program and Operational Plan, as well as information prescribed by the Regulation.
- › **Asset/s**
Things owned by Riverina Water that have current or future economic value. Riverina Water's main water supply assets include: water source works including water supply bores; treatment plants; reservoirs; pumping stations; water mains; land and buildings; plant and equipment.
- › **Asset Management planning**
Includes an asset management policy, an asset management strategy and asset management plan for each class of assets. The strategy and plans are minimum of 10 years.
- › **BASP**
Business Activity Strategic Plan. 10-year plan identifying the main priorities for Riverina Water, strategic objectives and strategies for achieving those objectives.
- › **BAU**
Business as Usual. Ongoing activities – core business.
- › **Board**
Governing body of Riverina Water. Made up of councillors from Greater Hume Council, Federation Council, Lockhart Shire and Wagga Wagga City Council.
- › **Capex**
Capital expenditure budget
- › **Constituent council**
Member council of Riverina Water – Greater Hume Council, Federation, Lockhart and Wagga Wagga City Council.
- › **DIAP**
Disability Action Plan. A document that sets out Riverina Water's strategy for identifying and addressing practice which might result in discrimination against people with disability.
- › **DP**
Delivery Program. 4-year plan. Identifies principal activities and strategies to deliver the BASP. Reviewed every year as part of the development of the Operational Plan. Includes 4-year budget forecasts.
- › **DPE**
NSW Department of Planning and Environment
- › **EEO**
Equal Employment Opportunity
- › **FLOW**
Working name for our new enterprise finance and asset software
- › **IP&R**
Integrated planning and reporting
- › **ICT**
Information and Communication Technology
- › **IT/OT**
Integration of information technology and operational technology
- › **IWCM**
Integrated Water Cycle Management. 30-year strategic plan.
- › **Journey map/s**
A research-based way of visualising how customers experience our services and revealing areas for improvement.
- › **LTFP**
Long term financial plan. Minimum of 10 years. Reviewed annually as part of the development of the Operational Plan.
- › **MANEX**
Management executive group
- › **Measure**
The way achievement of an action is assessed. Also referred to as a success indicator.
- › **Net Zero roadmap**
Includes an action plan, milestones and pathway for communication to enable Riverina Water to meet its Net Zero emissions targets.
- › **OP**
Operational Plan. 1 year plan detailing the activities and actions to achieve the Delivery Program. Includes annual budget.
- › **Opex**
Operational expenditure budget
- › **PFAS**
Per-and Polyfluoroalkyl substances
- › **Riverina Water**
Riverina Water County Council

- › **RAP**
Reconciliation Action Plan. A formal plan setting out how Riverina Water is committed to contributing to reconciliation with Aboriginal and Torres Strait Islander peoples.
- › **Regulation**
Local Government Regulations 2021
- › **Strategy**
Strategy refers to an adopted plan showing longer term goals and how they are to be achieved (eg workforce, asset management, financial management). In the Operational Plan actions marked as strategy relate to an adopted plan, roadmap or policy.
- › **Tap2Go**
Riverina Water refill stations that enable people to easily access potable water for water bottles etc (ie public bubbler).
- › **Telemetry**
Automatic measurement and wireless transmission of data from remote sources.
- › **WELL program**
Staff wellbeing program
- › **Workforce Management Plan**
4-year plan to address the human resourcing requirements of the Delivery Program.
- › **WTP**
Water treatment plant

Contact us



Visit our website
www.rwcc.nsw.gov.au



Email us
admin@rwcc.nsw.gov.au



Talk with us
02 6922 0608



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