



ANNUAL REPORT

2022 - 2023

ACKNOWLEDGEMENT OF COUNTRY

Snowy Valleys Council proudly acknowledges the traditional owners and custodians of this land and water and pay respects to their Elders past and present.

IMAGE: LOCAL MAN, JACK BULGER



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ABOUT THE ANNUAL REPORT

This is Snowy Valleys Council's Annual Report for the financial year to 30 June 2023.

It represents an accountability between community and council and is prepared in accordance with Section 428 of the *Local Government Act 1993* and the Office of Local Government's Integrated Planning and Reporting Guidelines 2021.

This Annual Report outlines our financial and operational performance against the key objectives, strategies and priorities of our Community Strategic Plan 2042 and the actions identified in the Delivery Program/Operational Plan 2022-2023. It identifies major projects and activities implemented to improve and enhance the quality of life of our residents. The report provides transparent information for all Council stakeholders.

Audited Financial Statements are provided under separate cover on Council's website. The Annual Report is available on the Council's website <https://www.snowyvalleys.nsw.gov.au/Council/Strategies-Plans-and-Reporting/Integrated-Planning-and-Reporting/Integrated-Reporting>.

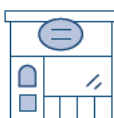
A hard copy version of the Annual Report can be viewed at Council's Customer Service Centres and at Batlow, Tumbarumba, and Tumut Libraries.

This report is divided into seven (7) sections:



1. The Year In Review

Summarises highlights, challenges, important events and a Capital Works snapshot.



2. Our Place, Our Community

Overview of our Local Government Area's (LGA) key demographics, snapshot of Council's assets and services.



3. Governance

Details demographics and corporate governance arrangements and Councillor profiles.



4. Our Organisation, Our People

Provides information on our organisation including staff Organisational Structure, workforce profile, labour statistics, senior staff remuneration and workforce safety performance.



5. Our Performance

Details on Council's progress against actions and initiatives that detail the delivery of our service to the community over the 2022-2023 financial year. Presents our performance under the five (5) themes of the Community Strategic Plan, Delivery Program and Operational Plan.



6. Additional Statutory Information

Contains statutory information that Council is required to report, as set out in Section 428 of the *Local Government Act 1993* and Local Government (General) Regulations 2021.



7. Financial Information

Provides the audited Financial Statement of Council for the year ended 30 June 2023.

INTEGRATED PLANNING AND REPORTING FRAMEWORK

Under the *NSW Local Government Act 1993*, councils are required to develop a hierarchy of plans known as the Integrated Planning and Reporting (IPR) Framework.

This framework assists councils in delivering their community's vision through long, medium, and short-term plans.

Community Strategic Plan (CSP)

Snowy Valleys Council's Community Strategic Plan (CSP), *Towards 2042*, identifies the community's vision for the future, and strategies to get there and how council will measure progress.

The CSP has five (5) strategic directions:

1. Our Community
2. Our Economy
3. Our Environment
4. Our Infrastructure
5. Our Civic Leadership

Delivery Program (DP) and Operational Plan (OP)

The Delivery Program is a four (4) year plan which outlines Council's commitment to achieving the outcomes and strategies of the CSP. It sets out the initiatives that Council will undertake during its term of office. The one (1) year Operational Plan (OP) sits within the Delivery Program and contains detailed actions.

Resourcing Strategies

These plans are supported by the Resourcing Strategy which consists of three (3) key components:

- › Workforce Management Strategy
- › Long-Term Financial Plan
- › Asset Management Plan

Integrated Planning and Reporting Framework Diagram



OUR VISION, MISSION AND VALUES

Our Community Vision

We enjoy and are proud of our beautiful scenery, clean waterways and natural landscape and recognise and respect the environment and First Nations people.

We value community, encourage belonging, and support one another.

We have excellent standard of living and services that support us through all stages of life.

We are free to enjoy the peace and quiet of regional life and remain well-connected through technology and high-quality transport accessibility.

Our communities enjoy diverse employment and education opportunities, and we continue to innovate and promote our area to ensure we prosper in the future.

Our Vision

Leading, engaging, and supporting strong and vibrant communities.

Council's Values

In addition to our Code of Conduct, Council has adopted a set of Values that guide our behavior both inside the workplace and in our interactions with our customers, community, and stakeholders. As an organisation, we strive to reflect these in our everyday work.

- › **INTEGRITY**
- › **RESPECT**
- › **SAFETY**



IMAGE: POPLAR TREES, LACMALAC, TUMUT

MESSAGE FROM OUR MAYOR

It would be safe to say the journey over the last twelve months has provided significant challenges and some rewards.

Council implemented the approved Special Rate Variation to increase its income with a cumulative 35.95% permanent increase being implemented over 2 years across all rating categories.

However, the state of the organisation's financial position continues to cause serious concern with pressures on costs being further exacerbated by the high inflation environment and cost-shifting from previously State Government funded services that are now on Council's books.

The serious underlying financial challenges faced by Council will require more hard decisions and actions in the future including the option of applying for further Special Rate Variation.

In more rewarding news this year saw the delivery of some major government-funded infrastructure projects on behalf of our community including the new accessible public amenities block at the Tumut Bull Paddock, widening and pavement reconstruction works on Yaven Creek Road and upgrades to the Tumut and Batlow Pools.

An additional sixty permanent beds were installed at the Batlow Caravan Park to support the local horticultural and forest industries, and the Snowy Valleys Regional Tracks and Trails Masterplan was adopted with an agreed list of priority projects.

Safety improvement works on the 10km stretch of Brindabella Road between the Goodradigbee River and Piccadilly Circus (ACT border) got underway with sections of the road being widened by up to four meters.

This work when added to the potential of the future \$37.5m government-funded upgrades will be a huge improvement to the Brindabella Road link between the Snowy Valleys and Canberra. The upgrades will not only improve safety but will boost tourism opportunities.

The installation of the new 60m long concrete flood and earthquake-resistant bridge on Bombowlee Creek Road was opened in July 2022 and has ensured the essential timber road will continue to benefit the local timber industry and make safer travelling conditions for all road users.

We supported community-led events, projects, and initiatives and were also pleased to host several events ourselves including the Khancoban Long Lunch, a Careers Expo in support of local students, and a special dinner ceremony held on Australia Day eve in recognition of Australia Day awardees.

I'd like to commend council staff and my fellow Councillors for their efforts over the last 12 months.

It's not been an easy undertaking endeavouring to get on top of the financial issues and constraints facing this council while also continuing to work through the de-amalgamation process.

We have made some difficult decisions, with more to make in the future, toward becoming a financially sustainable organisation.



**COUNCILLOR IAN CHAFFEY
MAYOR**



THE YEAR IN REVIEW

- › ORGANISATION AND FINANCIAL PERFORMANCE
- › CAPITAL WORKS SNAPSHOT
- › HIGHLIGHTS & CHALLENGES
- › COMMUNITY & CIVIC EVENTS
- › SNOWY VALLEYS LOCAL GOVERNMENT AREA IN NUMBERS



IMAGE: PLAYGROUND FENCE - BULL PADDOCK

ORGANISATIONAL AND FINANCIAL PERFORMANCE

Activities in 2022-2023 contributed to our four-year Delivery Program 2022-2026 and the long-term objectives in our Community Strategic Plan 2042.

During 2022-2023, we completed or progressed a significant program of capital works projects and provided services that addressed social, economic, and environmental objectives set out in the Delivery Program and Community Strategic Plan.

Overall performance during 2022-2023 was measured against 24 four-year achievements, 258 one-year actions and 393 performance indicators as outlined in the Delivery Program and Operational Plan.

DELIVERY PROGRAM

Performance indicators



93%
Achieved



7%
Not Achieved

OPERATIONAL PLAN



92%
Completed



3%
Not Achieved



5%
To be carried over



IMAGE: NEW BIKE PARK - GOLDFIELD PARKS, TUMBARUMBA

FINANCIAL PERFORMANCE SUMMARY

Rates and charges contribution

\$19,859,213 is collected annually from rates and annual charges (waste, water, and stormwater), providing funding for a large variety of valued community services.

In addition to rates and charges income and to relieve the burden on ratepayers, Council actively collects other income from user fees, grants, and other sources such as income on investments, development contributions, leases etc.

EVERY \$100 COLLECTED WAS DISTRIBUTED AS FOLLOWS ACROSS A RANGE OF SERVICES



Asset Management and
Maintenance
\$42.98



Swimming Pools
\$3.67



Administration /
Internal Services
\$12.56



Wastewater
Management
\$3.29



Waste Management
\$13.35



Water Services
\$2.90



Library and
Community Service
\$6.00



Parks & Recreation
\$2.84



Tourism
\$3.83



Emergency Services
\$1.52



Governance
\$4.74



Regulatory and
Environment Services
\$2.33

CAPITAL WORKS SNAPSHOT



Roads
\$9,980,881



Parks & Open
Spaces
\$2,426,689



Plant &
Equipment
\$1,221,495



Footpaths
\$33,505



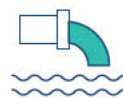
Water Supply
\$512,285



Kerb & Guttering
\$49,305



Bridges
\$765,033



Wastewater
\$880,146



Economic
Development
\$3,894,181



Build ings
\$4,675,461



Information
Technology
\$672,252



Drainage
\$84,777



Waste Fund
\$2,388,645



IMAGE: ROADWORKS - TARADALE ROAD (TUMBARUMBA)

HIGHLIGHTS AND CHALLENGES



1. OUR COMMUNITY

Our communities are connected and inclusive, supported by services that nurture health, wellbeing, and identity.

Achievements

- › Annual funding of \$481K for Puggles Childcare Services secured for 2022-2023.
- › Community Grants to the value of \$60k were awarded to 13 community groups and organisations to support projects and activities that create opportunities for enriched arts and cultural experience with the community.
- › Six Capital Sporting Grants were awarded to local not-for-profit sporting organisations providing funding to the value of \$40k for infrastructure improvements to sporting grounds and facilities.
- › Twenty local events held in the Snowy Valleys Local Government Area (LGA) were sponsored.
- › In May 2023, our Library Strategy was adopted to maintain a community focused library service that is welcoming, accessible, inclusive, relevant, innovative, and creative.
- › The first Snowy Valleys Reconciliation Action Plan (RAP) was adopted in August 2022.

Challenges

- › Recruitment for Children Services has been difficult at Khancoban Preschool due to its remoteness from Tumbarumba and other areas.
- › Implementing actions of Aged Care Action Plan delayed due to lack of resources and competing priorities.
- › Due to the vacancy of a Road Safety Officer, the funded programs for public safety initiatives were not completed.



2. OUR ECONOMY

Our diverse economy supports community longevity, vibrancy, and a sustainable future.

Achievements

- › The Visit Snowy Valleys Facebook page increased its followers by 10.65% and Instagram by 11.75%.
- › Assisted the community in hosting over fifty events.
- › Financially sponsored five community committees to take part in the rEVENTS Academy Regional Event Management Training Program.
- › Partnered with the NSW Rural Doctors Network, successfully coordinating the Bush Bursary Program which allocated two doctors to experience working in rural health.

Challenges

- › Development of a Caravan Park Strategy delayed due to lack of resources and other competing priorities.



3. OUR ENVIRONMENT

Our natural environment is cared for and protected to ensure future generations can experience and enjoy its beauty.

Achievements

- › Upgrade to the Development Application assessments and the determinations process completed to leading to a more streamlined process.
- › 14% tonnage reduction of waste going to landfill and 25% increase in FOGO collection.
- › On Site Sewer Management Strategy adopted.
- › 182 Development Applications (DA's) were received. 156 of which were determined.
- › 23,025 tonnes of bushfire destroyed trees were cleared from roadside and public spaces across the Local Government Area.

Challenges

- › Staff changes and capacity constraints limited trade waste activities.
- › Several changes to staffing and driver training of kerbside collection drivers resulted in a slight increase of missed bins.
- › Short closure to access the Tumut wetlands walking paths after detection of wastewater overflows.



4. OUR INFRASTRUCTURE

Our local infrastructure is sustainable and facilitates our way of life.

Achievements

- › Aerodrome Manual Validation (AMV) and Obstacle Limitation Surface (OLS) survey completed.
- › Tumut Aerodrome Masterplan adopted.
- › Construction of new amenities at the Bull Paddock Tumut completed.
- › Over 1,190km of sealed and unsealed road maintenance and fixing potholes was undertaken.
- › Successful removal and replacement of 46 aging sewer concrete ventilation shafts around Tumut.
- › Additional 60 permanent beds installed at Batlow Caravan Park to support the local horticultural and forestry industries.

Challenges

- › Council's Active Transport Plan delayed due to staffing resources and the recruitment of Road Safety Officer.
- › Safety Road Improvements on Brindabella Road were placed on hold until Spring 2023, due to poor weather conditions.



5. OUR CIVIC LEADERSHIP

Our civic leadership and organisational governance foster open and transparent partnership with our community.

Achievements

- › Newly created Snowy Valleys Our Connected Communities Roadmaps.
- › The 2023-2024 Combined Delivery Program / Operational Plan and Long-Term Financial Plan were adopted.
- › Partnered with Department of Planning, Industry and Environment to deliver maintenance and upgrade on the 426km Hume and Hovell Track that passes through Yass, Wee Jasper, Albury, Tumut, Talbingo, and Tumbarumba.
- › Adopted first Reconciliation Action Plan (RAP).
- › Tumut Aerodrome Masterplan adopted. Masterplan includes space allocation for an improved RFS facility incorporating a Fire Control Centre, operations centre, administration area, training facilities and a hangar.

Challenges

- › Skill shortage and skills gap with engineers, planners, building surveyors, environmental officers, project managers can cause delay in delivering services to the community.

COMMUNITY AND CIVIC EVENTS

In 2022-2023 we hosted, sponsored, and supported many events that provided residents, businesses, and visitors with the opportunity to connect with our beautiful natural environment.

A total of \$70,000 was provided in Event Sponsorship to a range of Events held in the Snowy Valleys Region.

Council supported the following events:

July 2022

- › NAIDOC Week
- › TRBC Tap Days
- › Anglican Arden's School Country Experience

August 2022

- › Adelong Winter Bites

October 2022

- › Khancoban Summer Daze
- › Tumbarumba Spring Flower Festival
- › Hume & Hovell Ultra

November 2022

- › Mosaic Multicultural Festival
- › Upper Murray Beef Forum
- › Tumbarumba Camp Draft
- › Rosewood Working Cow Horse Show

December 2022

- › Tumbarumba Rotary Christmas Family Fun Night
- › Adelong Carols by Candlelight
- › Tumut Christmas Family Fun Night
- › Tumut Rotary Christmas Carols
- › Courabyra Hall Christmas Markets

January 2023

- › Zone 20 Pony Club Camp
- › Tumbarumba Rodeo
- › Tumut Cycle Classic
- › Off Grid Throwdown
- › Australia Day Awards
- › Citizenship Ceremonies

February 2023

- › 9's Rugby League Football Competition
- › Tumbafest
- › Senior's Expo 2023

March 2023

- › Batlow Show
- › Snowy Valleys Cycle Challenge
- › Career's Expo
- › Women's Week
- › Youth Week
- › Rock the Turf
- › Adelong Show
- › Tumbarumba Show

April 2023

- › Tumbarumba Polocrosse
- › Tumut Falling Leaf Festival
- › Easter Bazaar
- › ANZAC Day Ceremonies

May 2023

- › Tumut MTB 3 HR
- › Batlow Ciderfest



IMAGE: BATLOW WINTER BITES



OUR PLACE, OUR COMMUNITY

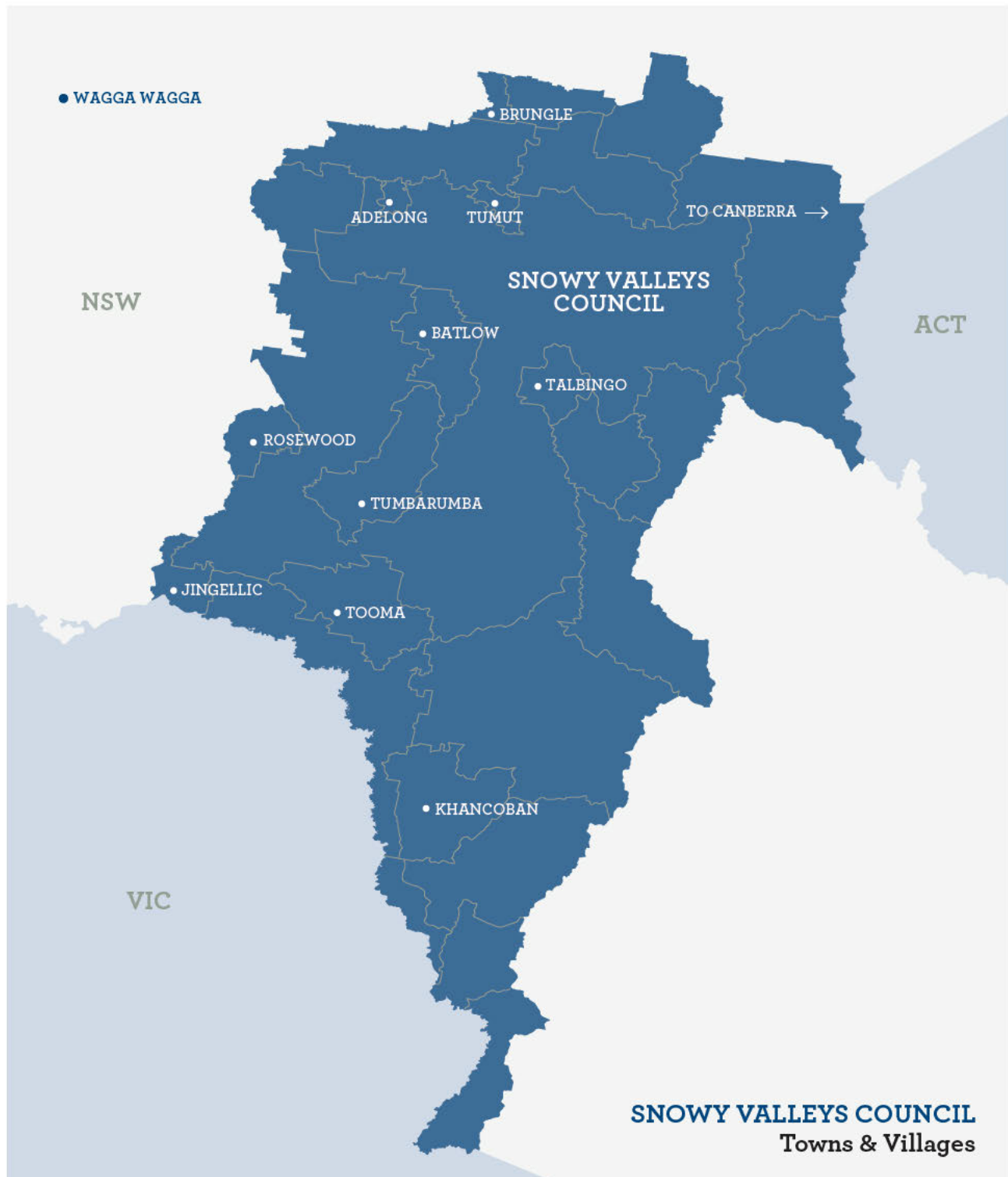
- › ABOUT COUNCIL
- › SNOWY VALLEYS – WHO ARE WE?
- › SNOWY VALLEYS LOCAL GOVERNMENT AREA IN NUMBERS
- › SERVICES, ACTIVITIES, AND SERVICE LOCATIONS
- › CONNECTING WITH OUR COMMUNITY

IMAGE: KHANCOBAN



ABOUT COUNCIL

Our nine (9) elected councillors are supported by 281 (full time, part time and casual) staff members, undertaking both administrative and outdoor activities. Our annual operating expenditure budget for 2022-2023 exceeded \$77.32 million.



SNOWY VALLEYS – WHO ARE WE?

Location

Snowy Valleys Council is located in the Riverina Murray region of New South Wales, about 200 kilometres west of the Canberra CBD, and about 400kms south-west of the Sydney CBD. Snowy Valleys was formed in 2016 from the merger of the Tumut Shire and Tumbarumba Shire Councils. Lying between the Snowy Mountains and the rugged, iconic Australian outback. The region comprises 9 proudly independent country towns and is home to a diverse landscape centred primarily on farming, forestry/logging, wind production and outdoor pursuits.

LAND AREA



8,960km²

POPULATION



2022
14,884 (-17)
2021
14,907

WORKING POPULATION



Employed Full Time
3960 (57.9%)
Employed Part Time
2133 (31.2%)
Employed - away from work
454 (3.2%)
Unemployed
578 (7.7%)

QUALIFICATIONS



Bachelor or Higher Degree
12%
Advanced Diploma or Diploma
6.9%
Education & Training
7.3%
Healthcare & Social Assistance
16.3%



SNOWY VALLEYS – WHO ARE WE?

TOP 5 INDUSTRIES



Agriculture, Forestry
and Fishing
16.2%

Health Care &
Social Assistance
11.2%

Manufacturing
12.5%

Retail Trade
7.9%

Construction
7.6%

TRANSPORT TO WORK



Car
70.2%

Motorbike
0.4%

Walk
4.8%

Truck
1.1%

Work from
Home
10.6%

ECONOMIC DEVELOPMENT



GST Registered
Businesses
1,672

LGA gross
Regional Produce
\$351.6M

Local Jobs
6,836

SCHOOLS



Primary
Schools
12

High
Schools
5

Tertiary
Institution
1



IMAGE: KHANCOBAN LONG LUNCH

SNOWY VALLEYS COUNCIL LOCAL GOVERNMENT AREA IN NUMBERS

Snowy Valleys Council has a total asset base of \$991 million. The majority of Council's assets are either road, water, sewer and parks and gardens, with significant investment made in those categories to ensure assets are maintained and renewed.



700kms
of sealed roads
475kms
of unsealed roads



6 Resource Recovery Centres
1 Material Recover Facility



1 Performance Arts Centre
9 Community Centres
4 Community Halls



157 Vehicular Bridges
52 Pedestrian Bridges



100kms
of shared paths
(Bikes/Walk)



5 Swimming Pools



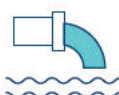
48 Parks & Reserves
8 Sports Fields
3 Showgrounds
27 Bushland Reserves (230ha)



335 Buildings
1 Sales Yards



36 Public Toilets
7 Wastewater Treatment Plants
16 Wastewater Pump Stations



6 Water Treatment Plans
19 Water Reservoir
2 Dams
1 Raw Water Reservoir
2 Water Supply Bores



202kms Sewer Mains
269kms Water Mains
80kms Stormwater Mains

IMAGE: TUMBA SHOWGROUND

OUR CONNECTED COMMUNITY ROAD MAPS

Through partial funding from the NSW Community Recovery and Resilience Fund, Council worked with our local community to prepare community-led plans aimed at understanding our places, spaces and networks that connect us to build stronger more socially cohesive and resilient communities.

What is social cohesion?

Social cohesion refers to positive social relationships – it is the bond or ‘glue’ that binds people. A socially cohesive society is one which works towards the wellbeing of all its members, fights exclusion and marginalisation, creates a sense of belonging, promotes trust and offers its members the opportunity of upward mobility.

Local governments are at the centre of this ever-changing environment. They know and understand their communities better than any other level of government. They deliver economic, environmental, and social outcomes across a range of areas which affect community cohesion. As such, they are well placed to implement initiatives to reap the benefits of stronger, more resilient, and productive communities.

Our plan for a connected place

The Road Map sets a vision and values as identified by our local community to strengthen community connections and our resilience locally and identifies ideas and actions to improve access to the community assets we need to better withstand future challenges and emergency events. It provides our resident and business community, Council, and other institutions with the information needed to work in partnership with us.

It acknowledges that our social connectors - the community groups and events; services and institutions; places and spaces; and information sources - play a significant role in how socially cohesive we are and focuses on identifying community-led initiatives and priorities for the improvement of our place and community.

Actions Snowy Valleys Council can take To connect communities

1. Support the community to implement their Connected Community Road Map.
2. Consider the delivery of pop-up Council services throughout the year in localities where council does not have offices. This would provide with the opportunity to meet with Council staff on a range of planning, public space and services matters, without having to travel to Tumut or Tumbarumba.
3. Provide ongoing grant information and writing support to community groups and small businesses to build their capacity to access funding for community building projects.
4. Identify and promote an ‘information hub’ where people can access information during emergencies. This could be located at the local chemist, newsagency, post office or library.
5. Further promote through community newsletters and social media; local community groups, programs and events that can socially connect the community to enhance social cohesion.

To access Snowy Valleys Our Connected Community Road Map and Social Connectors in Our local Place Plans, visit **Strategies and Plans - Snowy Valleys (nsw.gov.au)** or use QR Code.



SERVICE LOCATIONS

We have two main service centres with customer service counters and other service locations:

Name	Address	Contact
Customer Service Centres		
Tumut	Riverina Highlands Building (RHB) 76 Capper Street, Tumut	P: 1300 ASK SVC (1300 275 782)
Tumbarumba	24 Bridge Street, Tumbarumba	E: info@svc.nsw.gov.au
Libraries		
Adelong Library	Within Adelong Community Health Centre 110 Tumut Street, Adelong	P: 6941 2442 E: adelong@svc.nsw.gov.au
Batlow Library	Pioneer Street, Batlow	P: 6941 2446 E: batlow@svc.nsw.gov.au
Tumbarumba Library	Prince Street, Tumbarumba	P: 6941 2457 E: tumbalibrary@svc.nsw.gov.au
Tumut Library	169 Wynyard Street, Tumut	P: 6941 2541 E: tumut@svc.nsw.gov.au
Community Transport		
Tumut District Community Transport	81 Capper Street, Tumut	P: 6941 2591 E: comtrans@svc.nsw.gov.au
Tumbarumba Community Transport	Multi Service Outlet Rural Transaction Centre 10 Bridge Street, Tumbarumba	P: 6948 9161 E: mso@svc.nsw.gov.au
Tumbarumba Multi Service Outlet		
MSO Meals on Wheels, Home Modification & Maintenance, Domestic Assistance, Respite, Social Support & Home Care Package Provider	10 Bridge Street, Tumbarumba	P: 6948 9161 E: alewis@svc.nsw.gov.au
Children Services		
Carcoola Children's Centre & Tumboosh	39 Bridge Street, Tumbarumba	P: 6948 2319 E: carcoola@svc.nsw.gov.au
Khancoban Preschool	1 Chisholm Street, Khancoban	P: 0427 540 827 E: khancobanpreschool@svc.nsw.gov.au
Works Depots & Workshops		
Khancoban Depot	Mitchell Street, Khancoban	P: 6076 9508
Tumbarumba Depot	Booth & Winton Street, Tumbarumba	P: 6948 9155
Tumut Depot	Gocup Road, Tumut	P: 6941 2400

CONNECTING WITH COMMUNITY

Ensuring the community is aware of plans, projects, policies and allowing them to participate in the decisions that may affect them is important to council.

We communicate in many ways including a community newsletter, social media, media releases and via the local radio station.

Our community newsletter features news articles and specific features about places, project updates, places, people, and events in the

LGA. Our community newsletter is distributed fortnightly via email and electronic copies are available for download via our website, where residents can also subscribe to the email version. Hardcopies are available at our customer service centres, libraries and Childcare facilities.

We value positive relations with local media outlets and assist providing information. During 2022-2023, we released 83 media statements and addressed 83 media enquiries.

ENGAGEMENT WEBSITE

yourvoice.svc.nsw.gov.au



Users - 12,817

Top 3 Documents Downloaded

1. Draft Companion and Non-Companion Animals Policy
2. Draft Tumut Aerodrome Master Plan
3. Draft Integrated Planning and Reporting Framework 2023-2024 – Delivery Program/Operational Plan

Top Projects Engaged

1. Draft Companion and Non-Companion Animals Policy
2. Draft Tumut Traffic and Parking Study – Community Engagement
3. Draft Snowy Valleys Regional Track and Trails Master Plan
4. Draft Tumut Aerodrome Master Plan

CORPORATE WEBSITE

svc.nsw.gov.au



Users - 67,205

Top 3 Most Popular Pages

1. Contact Council
2. Career with Council
3. Council Meetings

Top 3 Search Terms

1. Forms
2. Fees
3. Waste

SOCIAL MEDIA



Facebook Posts

551 posts

Engaging **95,636** viewers

Instagram Posts

216

Engaging **1,004** viewers

MEDIA



Media Releases - **83**

Media Questions - **83**

Local Radio Interviews - **33**

Newsletters Distributed - **21**

Council Meeting Summary

Videos - **10**

ADVOCACY

Councillors are committed to working with Government and stakeholders on the following priorities over their term of Council to support our communities, enhance and improve social capital, natural and build environments, and to grow the local economy.

We will:

- › Review funding model for Local Government financial sustainability.
- › Support development of community leaders.
- › Key road and recreational trail maintenance.
- › Ongoing sustainability of the softwoods industry.
- › Encourage growth of alternate and new industry in the region.
- › Safety Improvements for Brindabella Road.
- › Improvements to Road Corridors.
- › Scope and delivery of Climate Change adaptation and mitigation projects.
- › River Protection with the SVC Area.
- › Demolish Tumut Ambulance Station and to invest the acquisition of the land.
- › Modernising of public schools within SVC LGA including funding for the upgrade of the Brungle School carpark.
- › Improve communication infrastructure.
- › Lobby Federal Government for royalties compensating for community impact of community structure such as Snowy 2.0 and TransGrid.
- › Country University Centre to be available for the Snowy Valleys region.
- › Lobby with TransGrid and State/Federal Government for road improvements on Elliot Way prior to Maragle substation build.
- › Establish regional weeds research centre with the focus on biological control for weed eradication post bushfire.

We are building partnerships with other councils, peak bodies, universities and State/Federal Government to support these priorities.

Key Progress includes:

- › Application submitted for \$3M via fixing Local Roads for Yaven Creek Road.
- › Negotiations commenced with TransGrid for royalties in relation to TransGrid's HumeLink and Elliot Way Road infrastructure (Maragle substation build).
- › State road contract for Repair and Maintenance achieved.
- › Secured \$17.4M funding from Federal Member for Eden-Monaro for Brindabella Road.
- › Motion submitted to 2022 LGNSW Annual Conference regarding compensation for landholders affected by TransGrid HumeLink.
- › Letter to NSW Premier advising round table-talk with NSW Governor on matters of importance to Snowy Valleys Local Government Area.
- › Letter to Auditor General regarding Rural Fire Service Assets.
- › Meetings attended regarding communications for Snowy Valleys proposed move into South-East and Tablelands Regional Planning area.
- › Met with Member of Albury and Member for Wagga Wagga regarding matters of local significance.



IMAGE: BRINDABELLA ROAD SIGN



GOVERNANCE

- › OUR COUNCILLORS
- › ROLES OF COUNCILLORS
- › COUNCIL MEETINGS
- › CODE OF CONDUCT
- › POLICY FRAMEWORK AND DELEGATION
- › DISCLOSURES OF INTEREST AND GIFTS AND BENEFITS
- › FRAUD AND CORRUPTION
- › AUDIT, RISK, AND IMPROVEMENT COMMITTEE (ARIC)
- › INTERNAL AUDITS
- › EXTERNAL PARTNERSHIPS
- › CONTRACTS AND PROCUREMENT
- › GOVERNMENT INFORMATION PUBLIC ACCESS (GIPA)
- › PUBLIC INTEREST DISCLOSURE ACTIVITY (PIDS)

IMAGE: TUMUT RACECOURSE IN WINTER



OUR COUNCILLORS



Mayor
Cr Ian Chaffey



Deputy Mayor
Cr Trina Thomson



Cr Hansie Armour



Cr Julia Ham



Cr James Hayes OAM



Cr Sam Hughes



Cr Mick Ivill



Cr John Larter



Cr Brent Livermore



There are nine (9) elected representatives of Snowy Valleys Council. The Councillors were elected in the December 2021 elections and are serving the community until the September 2024 elections.

Role of Councillors

Our Councillors work together with the community and General Manager to set the strategic direction of the region.

Their role is defined in the *Local Government Act 1993*, to:

- › to be an active and contributing member of the governing body,
- › to make considered and well-informed decisions as a member of the governing body,
- › to participate in the development of the integrated planning and reporting framework,
- › to represent the collective interests of residents, ratepayers, and the local community,
- › to facilitate communication between the local community and the governing body,
- › to uphold and represent accurately the policies and decisions of the governing body,
- › to make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor.

A councillor is accountable to the local community for the performance of the council.

Role of Mayor

- › to be the principal member and spokesperson of the governing body, including representing the views of the council as to its local priorities,
- › to preside at meetings of the council,
- › to ensure that meetings of the council are conducted efficiently, effectively and in accordance with this Act,
- › liaise with the General Manager on the affairs of local government and the performance of its function,
- › provide leadership and guidance to the community,

- › to ensure the timely development and adoption of the strategic plans, programs and policies of the council,
- › to promote partnership between the council and key stakeholders,
- › to carry out the civic and ceremonial functions of the mayoral office,
- › to represent the council on regional organisations and inter-governmental forums at regional, State and Commonwealth level,
- › in consultation with the councillors, to lead performance appraisals of the general manager,
- › to exercise any other functions of the council that the council determines.

Mayor and Councillor Fees and Expenses

Local Government (General) Regulation 2021 cl 217 (1) (1a) (i), (ii), (iii), (iv), (v), (vi), (vii), (viii)

Councillors are entitled to reimbursement for reasonable business expenses when attending conferences, seminars, meetings, or functions. Councillors are entitled to receive facilities such as an iPad for Council business purpose, stationery and refreshments at Council and Committee meetings.

Councillors also received an annual allowance within a range set by the Local Government Remuneration Tribunal. From 1 July to 1 May Council was categorised as Rural. From May 2023 Council is now categorised as Rural Large.

Allowance and Fees	Amount (\$)
Mayor Allowance	\$39,710.04
Councillors' Fees and Allowances	\$107,893.00
Councillors' – ICT Consumables (iPad)	\$ -
Councillors' Conferences and Seminars	\$ -
Councillors' Professional Development	\$ 13,072.47
Councillors' Motor Vehicle Reimbursements	\$ -
Councillors' Mobile Phones / Telephone Calls	\$ -
Councillors' Printing and Stationery	\$ -
Councillor's Subscriptions	\$ -
Councillor' Catering	\$ -
Councillors' – Interstate Travel	\$ -
Councillors' Other Expenses	\$750.00
Councillors Travel, Meals & Accommodation	\$11,107.67

Conduct of Councillors

Our Code of Conduct incorporates the provision of the *Model Code of Conduct for Local Councils in NSW* of the *Local Government Act 1993*. It sets the minimum standards of conduct for council officials. It is prescribed by regulation to assist council officials to:

- › act in way that enhances public confidence in local government,
- › enable council officials to fulfill statutory duty to act honestly and exercise a reasonable degree of care and diligence,
- › understand and comply with the standards of conduct that are expected by them.

Complaints

We manage complaints against councillors in relation to the Code of Conduct that deal with:

- › disclosure of confidential information,

- › improper use of the position of councillor to gain a personal advantage or cause detriment to the local government or others,
- › misuse of local government resources,
- › unauthorised involvement in administration matters,
- › improperly directing, influencing, or making offensive or objectionable statements about council officials,
- › notifiable and prohibited gifts.

Our appointed complaints officer is the Coordinator Governance.

In 2022-2023 Council received 1 Code of Conduct complaint.

COUNCIL AND COMMITTEE MEETING

Council Meetings

Ordinary council meetings are scheduled for the third Thursday of each month (February – December) at Council Chambers, commencing at 2.00pm.

Extraordinary meetings may be called by the Mayor under certain circumstances of an urgent nature, as described in Council's Code of Meeting Practice.

The mayor and councillors can also raise matters to be debated at Council meetings through mayoral minutes, notices of motion and rescission motions. A decision is made when a majority of councillors vote in favour of or against a motion. All council meeting proceedings are recorded and live streamed via our website.

Council meeting business papers are made available to the public on our website to the meeting. Meeting minutes are available on the website approximately one week post meeting.



IMAGE: SVC COUNCIL MEETING CHAMBERS - TUMUT

Council Meeting Attendance

Councillors	Ordinary Council Meetings	Extraordinary Council Meeting	Workshop / Briefings
Total Meetings July 22 to Jun 23	11	1	21
Ian Chaffey (Mayor)	10	1	20
Trina Tompson (Deputy Mayor)	11	1	21
Hansie Armour	11	1	21
Julia Ham	9	0	18.5
James Hayes OAM	10	1	16
Sam Hughes	10	1	18
Mick Ivill	9	1	9.5
John Larter	9	0	9
Brent Livermore	10	1	19.5

If a councillor has lodged a 'pecuniary' or 'significant' disclosure of interest in relation to a matter presented to a councillor workshop/briefing and they have excluded themselves, they are recorded as 'present' for the purpose of attendance records.

COUNCILLOR TRAINING AND PROFESSIONAL DEVELOPMENT

Local Government (General) Regulation 2021 Reg cl 186

Professional Development

Professional Development Title	Format	Cr Ian Chaffey	Cr Trina Thomson	Cr Hansie Armour	Cr Julia Ham	Cr James Hayes OAM	Cr Sam Hughes	Cr Mick Ivill	Cr John Larter	Cr Brent Livermore
LGNSW Finance for Councillors	Online	●	●	●		●	●			●

Conferences, Workshops and Seminars

Local Government (General) Regulation 2021 Reg cl 186

Conferences / Workshops / Seminars	Format	Cr Ian Chaffey	Cr Trina Thomson	Cr Hansie Armour	Cr Julia Ham	Cr James Hayes OAM	Cr Sam Hughes	Cr Mick Ivill	Cr John Larter	Cr Brent Livermore
LGNSW Annual Conference	LGNSW	●	●		●		●			
Destination & Visitor Economy Conference, Manly	LGPRO				●	●				
National General Assembly (NGA), Canberra	LGNSW	●	●				●			
Rural and Regional Summit, Sydney	LGNSW	●								
Meet the Leaders forum, Sydney (Country Mayors Association)	CMA	●								

Details and purpose of overseas visits by councillors, staff or other persons representing Council (including visits sponsored by other organisations).

Local Government (General) Regulation 2021 cl 217 (1) (a)

There were no overseas visits for 2022-2023 by staff or Councillors.

COMMITTEES OF COUNCIL

Local Government (General) Regulation 2021 cl 217 (1) (a6)

Section 355 Community Committees

Details and purpose of overseas visits by councillors, staff or other persons representing Council (including visits sponsored by other organisations).

Section 355 Community Committee	Committee Function
Adelong Showground	Management of the Adelong Showground
Glenroy Heritage Reserve	Management of Glenroy Heritage Reserve
Tooma Recreation Reserve	Management of Tooma Recreation Reserve

ADVISORY COMMITTEES

Advisory Committees provide valuable advice from the community perspective for Council decision-making processes. Advisory Committee membership may include expert, professional, government employees, community representative Council employees as well as Councillors.

Internal Advisory Committees	Committee Function
Audit, Risk & Improvement Committee	To provide independent assurance and assistance to the Snowy Valleys Council on risk management, control, governance, and external accountability responsibilities.
Australia Day Committee	To organise Australia Day celebration and recipients of Snowy Valleys Australia Day awards.
Climate Change Adaption Committee (currently not active)	To provide advice and expertise to support the development and implementation of a 10-year plan to guide the Council and its community, towards net-zero emissions and prepare the community for the impacts of climate change.
Disability Inclusion Access Reference Group Committee	To provide feedback to the Council on the actions out of the Disability Inclusion Action Plan (DIAP) as well as a forum for discussion for achieving actions out of the DIAP. To assist and encourage the enhancement of services, facilities, and activities within the Council region to include people who have disabilities.
First Nations Liaison Committee	To ensure partnerships with First Nations organisations and community members to assist in the delivery of the Council's Delivery Program.
Tumut Aerodrome Committee	To provide a forum for discussion of strategic planning issues relevant to the Tumut Aerodrome.
Tumut & Tumbarumba Floodplain Risk Management Committee	To provide advice, feedback, and support to Council in developing, implementing and monitoring flood studies and floodplain risk management plans and associated projects.
Tumbarumba RSL Memorial Hall Management Committee	Management of the RSL Community Hall and Facilities.
Snowy Valleys Youth Council (Tumut & Tumbarumba) (Currently not active)	To provide a forum for consultation between the Council and the youth of the local area.

OUR VOLUNTEERS

Council is fortunate enough to work alongside volunteers who perform a broad range of roles for the community. Our Volunteers are an important part of our organisation providing valuable information to improve our work, delivering services to our community, and ensuring our amenities are accessible and well utilised.

Number of Volunteers 2022-2023



Community Volunteers

61

(+11 previous year)



Tumut District Community
Transport

20

(-6 previous year)



Park Gardens &
Cemeter es

10

(-10 previous year)



Community Multi-Service
Outlet (Tumbarumba)

23

(-7 previous year)

AUDIT, RISK AND IMPROVEMENT COMMITTEE

The Audit Risk and Improvement Committee (ARIC) is an advisory committee that provides Council with independent assurance and assistance on its compliance, risk management, financial management, governance, audit, fraud control service delivery and integrated planning & reporting responsibilities. Members have varied qualifications and experience as profiled here.

ARIC operates in accordance with an ARIC Charter which reflects the Office of Local Government Draft Guidelines for Internal Audit and Risk Management for Local Government. Whilst these Guidelines are still in draft, the requirement to have an ARIC was mandated from June 2022. Council has had an active ARIC since February 2016.

For the Period from 1 July 2022 to 30 June 2023, ARIC met four times.

ARIC comprises three (3) independent voting members, Mr. Steven Walker (Chair), Ms. Melissa Tooke and Ms. Carolyn Rosetta-Walsh as well as two additional voting councillor members.

Steven Walker

Steven has over 25 years' experience assisting small to medium sized businesses with their accounting, tax, and advisory requirements. Steven's qualifications include Bachelor of Commerce, Member of Institute of Chartered Accountants, Registered Tax Agent, and Registered Company Auditor.

Steven was appointed as an independent member to ARIC in April 2019 until March 2021. Steven was appointed the ARIC Chair in April 2022 until 31 March 2024.

Melissa Tooke

Melissa is a risk management and governance professional with over 20 years' experience in the public sector, including 13 years in senior risk management roles. Melissa has post graduate qualification in Risk Management and Occupational Health & Safety. In addition, she is certified as an Integrated Management Systems Lead Auditor, has a Certificate IV in Workplace Training and Assessment and is Tier 1 insurance Broking Compliance qualified.

Melissa was appointment independent member to ARIC in January 2020.

Carolyn Rosetta-Walsh

Carolyn is a partner of Adams Kenneally Whyte Chartered Accountants. Carolyn has 20 years assurance, risk and advisory experience working across a number of industries, including local, state and federal government as well as the not-for-profit and private sectors.

Carolyn is a Registered Company Auditor and a Certified internal auditor and utilises these skills and experience to maintain a strategic focus, whilst ensuring Council has appropriate mechanisms in place to evaluate and improve the effectiveness of risk management, control, and governance processes. Carolyn holds a Bachelor of Commerce, is a chartered accountant, Registered Company Auditor and a Registered SMSF Auditor.

Carolyn was appointed as an independent member to ARIC in April 2021.

INFORMATION REQUESTS UNDER GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009 (GIPA ACT)

In accordance with Section 125(1) of the *Government Information (Public Access) Act 2009* (GIPA Act), Council is required to prepare an annual report of our compliance with obligations under the GIPA Act. Schedule 2 (Clause 8) of the Government Information (Public Access) Regulation 2018 outlines the annual reporting requirements for capturing statistical information and is to be used as the framework for this report.

Number of Access Application received – GIPA Regulation – Clause 8(b)

During the reporting period, Council received a total of five (5) formal access applications (including withdrawn application but not including invalid applications).

Schedule 2: Statistical Information about Access Applications.

Table A: Number of Applications by Type of Application and Outcome

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Member of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Member of the public (by legal representative)	0	1	0	0	0	0	0	0	1	20%
Member of the Public (other)	0	4	0	0	0	0	0	0	4	80%
Total	0	5	0	0	0	0	0	0	5	
% of Total	0%	100%	0%	0%	0%	0%	0%	0%	0%	

Table B: Number of Applications by Outcomes

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal Information Applications	0	1	0	0	0	0	0	0	1	20%
Access Application (other than person information application)	0	3	0	0	0	0	0	0	3	60%
Access Applications that are partly personal information	0	1	0	0	0	0	0	0	1	20%
Total	0	5	0	0	0	0	0	0	5	
% of Total	0%	100%	0%	0%	0%	0%	0%	0%	100%	20%

Table C: Invalid Application

Reason for Invalidity	No. of Applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	2	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Applications contravenes restraints received (section 110 of the Act)	0	0%
Total number of invalid applications received	2	100%
Invalid applications that subsequently became valid applications	2	100%

Table D: Conclusive presumption of overriding public interest against disclosure: matter listed in schedule 1 of the Act

Nil

Table E: Other Public Interest Considerations Against Disclosure: matters listed in table to section 14 of the Act

	No. of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes, and natural justice	5	83%
Business interests of agencies and other persons	1	17%
Environment, culture, economy, and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	6	

Table F: Timelines

	No. of Applications*	% of Total
Decided within the statutory timeframes (20 days plus any extensions)	5	100%
Decided after 35 days (by agreement with the applicant)	0	0%
Not decided with the timeframe (deemed refusal)	0	0%
Total	5	

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

	Decision Varied	Decision Upheld	% of Total
Internal Review	0	1	50%
Review by Information Commissioner*	1	0	50%
Internal Review following recommendations under section 93 of Act.	0	0	0%
Reviewed by NCAT	0	0	0%
Total	1	1	
% of Total	50%	50%	

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

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

	No. of applications for review
Applications by access applications	3
Applications by person to whom information the subject of access applications relates (see section 54 of the Act)	0

Table I: Applications transferred to other agencies

	No. of Applications transferred
Agency – Initiated Transfers	0
Applicant – Initiated Transfers	0

PUBLIC INTEREST DISCLOSURES

Local Government Act 1993 s428 (4) (b)

Local Government (General) Regulation 2021 cl 217 (1) (a5)

Public Interest Disclosure Act 1994 s31

Public Interest Disclosures Regulation 2011 cl4

Council has fulfilled our statutory reporting requirements as stipulated by the *Public Interest Disclosures Act 1994*.

There were no public interest disclosures made to Council in 2022-2023.



OUR ORGANISATION, OUR PEOPLE

- › LEADERSHIP & STRUCTURE
- › OUR PEOPLE
- › WORKFORCE PROFILE
- › RECRUITMENT & RETENTION
- › WORK, HEALTH & SAFETY

IMAGE: OUTDOOR STAFF



OUR ORGANISATION

July 2022 - June 2023



OUR PEOPLE AT A GLANCE

Employment Type	
Full time Staff	180
Part time Staff	54
Casual Staff	47
Total number employees	281
Total number of employees excluding casuals	234

Age Profile	
17-25	22
26-35	40
36-45	57
45-55	80
55+	82

Other Demographics	
Average years of service	8
Retention Rate	87%

LABOUR STATISTICS

Local Government (General) Regulation 2021 cl 217 (1) (d) (i-v)

On Wednesday 23 November 2022, a total of 243 people performed paid work for Snowy Valleys Council as set below:

Employment Status	
People employed on a permanent full-time basis	192
People employed on a permanent part-time basis	33
Under a fixed-term contract	1
Casuals who performed work on this day	11
Senior staff	1
Persons engaged by Council under a contract or other arrangement for labour	0
Persons in apprenticeship or traineeship positions.	6

SENIOR STAFF REMUNERATION

Local Government (General) Regulation 2021 cl 217 (1) (b)

Senior staff defined by the *Local Government Act 1993* is the General Manager and Directors (Executives).

This remuneration is for the period 1 July to 30 June 2023.

Senior Staff	Salary	Bonus	Employee contribution	Non-Cash Benefits	Fringe Benefit	Total Remuneration \$
General Manager	\$316,658.02	\$ -	\$613.79	\$29,637.57	\$ -	\$346,909.38
Senior Staff	\$742,666.17	\$ -	\$24,054.73	\$78,914.87	\$ -	\$845,635.77



IMAGE: BATLOW LITERARY INSTITUTE

STATEMENT OF ACTIVITIES TO IMPLEMENT COUNCIL'S EQUAL EMPLOYMENT OPPORTUNITY (EEO) MANAGEMENT PLAN

Local Government (General) Regulation 2021 cl 217 (1) (a9)

Council is an Equal Employment Opportunity (EEO) employer committed to providing a workplace culture that demonstrates inclusive and fair practices, embraces diversity, and provides improved employment access and participation for under-represented diversity groups.

We are committed to preventing discrimination, workplace bullying, sexual harassment, and victimisation to maintain a safe and inclusive workplace. We aim to ensure that all employees and prospective employees are afforded equal access to opportunities and benefits relating to employment, promotion, and training irrespective of family responsibilities, marital status, age, disability, race, religion, political beliefs, trade union activity, gender identity or sexuality.

Council's EEO Management Plan has been prepared in accordance with the requirements of the *Local Government Act 1993*.

The EEO Management Plan has four focus areas:



Our approach is to concentrate our resources on the foundational aspects of EEO within our workplace and building our awareness and capability with a focus on prevention through strong, clear systems, policies and procedures and equipping our employees and leaders with the knowledge and awareness required to interact respectfully. This is supported by Council's values of Respect, Safety, and Integrity.

The main initiatives implemented in relation to EEO include:

- › EEO, Diversity and Inclusion Plan was adopted and aligned with Councils Workforce Strategy, Reconciliation Action Plan and Disability Inclusion Action Plan.
- › Implemented a broader approach to flexible work arrangements.
- › Continued operation of policies for Workplace Dignity and Respect, Recruitment, Selection and Appointment and Grievance Management.
- › Implementation of actions from our Workforce Management Strategy which includes Diversity as one of the three strategic focus areas.
- › Continuation of our EEO Contact Officers network.
- › Provided Cultural Awareness training for all staff.
- › Collected EEO/Diversity Data from employees to better understand our diversity.
- › Implemented actions from Councils Disability Inclusion Action Plan and Reconciliation Action Plan.
- › Development of a program to be eligible for Elsa Dixon Grant funding.
- › Participation in the CRJO Women in Planning Program.
- › Addition of First Nations and Youth representation in Council's Consultative Committee.
- › Ongoing entry level program to improve youth employment opportunities.
- › Review of Councils onboarding program to include mandatory training.

SNOWY VALLEYS INTERNAL CONSULTATIVE COMMITTEE

The Local Government (State) Award requires a Consultative Committee. The key role for representative members is to consult with staff in the work areas they represent, and to bring issues from the staff to the agenda such as:

- › Award implementation
- › Training
- › Communication and education mechanisms
- › Performance management systems
- › Local government forums
- › Health and wellbeing programs

Council's Internal Consultative Committee consists of 14 representative members which met six (6) times in 2022-2023.

In June 2023 a new Committee Terms of Reference was drafted, a new committee elected, and training held for all new members of the committee and supporting staff.




WORK HEALTH AND SAFETY

Council's Workplace Health & Safety Department provides strategic and on ground service across all Council's operations focused on developing a positive safety culture within Council to deliver the best possible value to the community. We continue to implement and improve safety for workers and comply with our obligations under the NSW Work Health and Safety Act 2011 and NSW Work Health and Safety Regulations 2017.

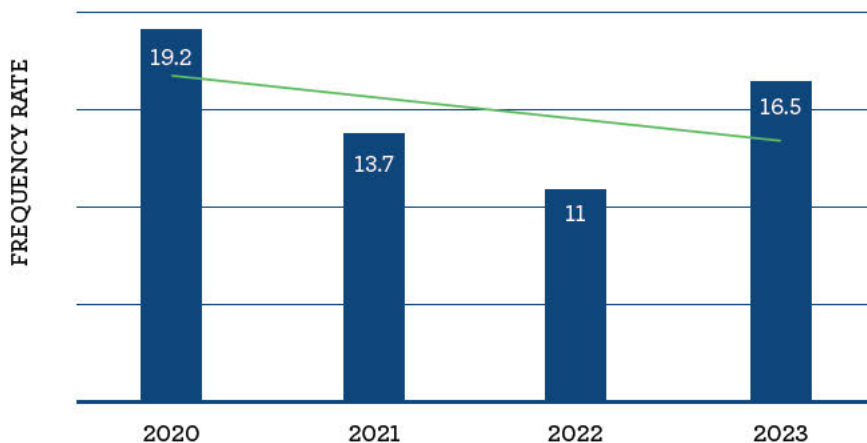
To assist in the management of Risk and Safety the Team assists to maintain a Certificates of Approval in ISO 45001:2018 Occupational Health and Safety Management Systems.

SAFETY PERFORMANCE

Incidents, Hazards and Near Misses

	(2022-2023)	(2021-2022)
 Illness or Injury	34	37 (-3)
 Incidents	42	50 (-8)
 Near Misses	6	3 (+3)
Total	82	89 (-7)

Snowy Valleys Council Frequency Rate





OUR PERFORMANCE

- › MEETING LEGISLATIVE REQUIREMENTS
- › DETAILED PERFORMANCE BY SERVICE AREAS
- › CAPITAL WORKS PROGRAM

IMAGE: TUMUT POOL UPGRADE



MEETING LEGISLATIVE REQUIREMENTS

Integrated Planning and Reporting (IP&R) paves the way for Council and our community to have important discussions about funding priorities and service levels, how this shapes our local identity and how we can work together to create a more sustainable future.

Councils are required to make short, medium and long-term plans to meet the community's needs by developing an integrated set of strategic plans:

- › Community Strategic Plan (10+ years)
- › Delivery Plan (4 years)
- › Operational Plan (1 year)

We are also required to have a 10-year Resourcing Strategy consisting of a Long-Term Financial Plan, Asset Management Plan and Workforce Management Plan.

Each plan outlines how we connect with the community and align with our Long-Term objectives. Each council, following its election, must review the plans and make sure they can be used effectively to meet current and future needs and to be updated annually.

Snowy Valleys Council adopted our 2022-2023 IP&R documents in June 2022.

Community Strategic Plan (Towards 2042)

Five hundred and thirty-five people from the Snowy Valleys region participated in extensive community engagement from 21 June to 13 August 2021 to help develop our Community strategic plan. The Plan features five (5) themes and strategic objectives that were identified in the consultation process as important to the community:

1. **Our community:** Our communities are connected and inclusive, supported by services that nurture, wellbeing and identity.
2. **Our economy:** Our diverse economy support community longevity, vibrant and a sustainable future.
3. **Our environment:** Our natural environment is cared for and protected to ensure future generations can experience and enjoy its beauty.
4. **Our infrastructure:** Our local infrastructure is sustainable and facilitates our way of life.
5. **Our civic leadership:** Our civic leadership and organisational governance foster open and transparent partnership with our community.

Delivery of Community Vision

The Operational Plan outlines actions and ongoing activities we aim to complete each year to achieve the goals identified in the Delivery Program. Actions is reviewed and updated annually.

Operation Plan 2022-2023

The Operational Plan for 2022-2023 was the final installment of our four-year Delivery Program 2022-2025. The actions set in our Operational Plan represent external & internal service, key projects and Capital Works program.

DELIVERY PROGRAM PROGRESS

Local Government Act 1993 s 428 (2)

Progress against Operational Plan

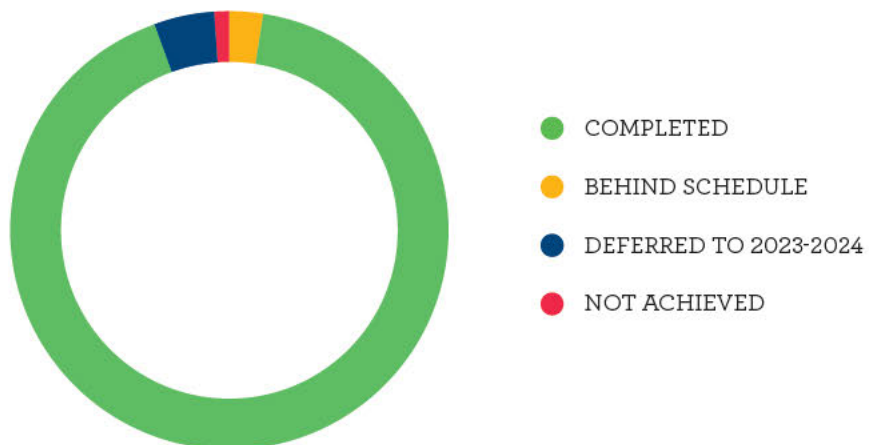


IMAGE: COLOUR FUN RUN

1. OUR COMMUNITY

Our communities are connected and inclusive, supported by services that nurture health, wellbeing, and identity.



1. OUR COMMUNITY

The 'Our Community' strategic direction encompasses the activities Council delivers and supports to improve community wellbeing, build resilience and to bring the community together. It includes programs, services, and community infrastructure that we deliver for cultural, recreational, and lifelong learning activities.

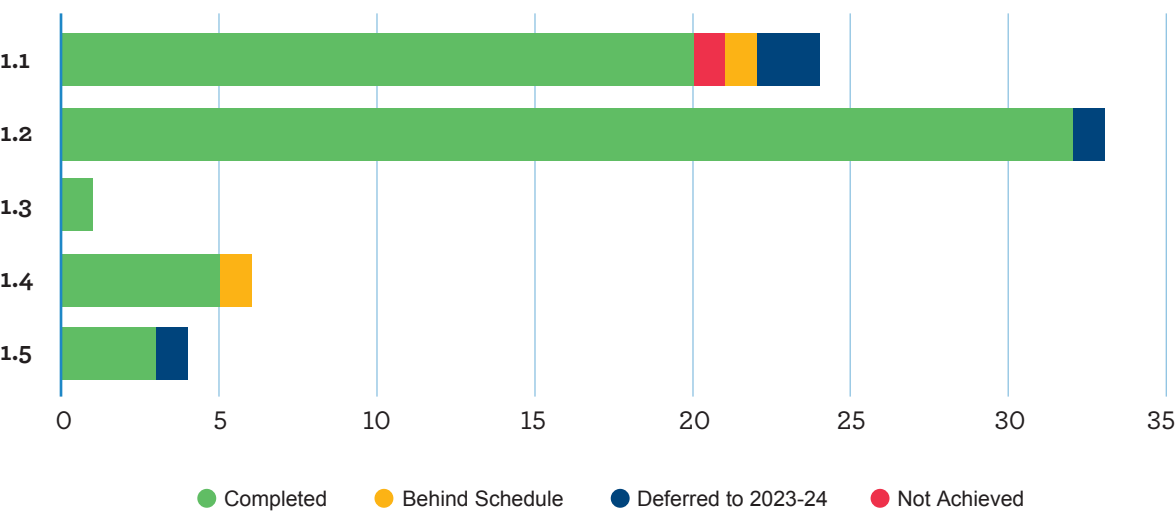
THE PRINCIPAL ACTIVITIES INCLUDE:

1.1	Provide services that support our community in all stages of life.
1.2	Provide and maintain community spaces that encourage activity and wellbeing.
1.3	Provide services and support to enhance local arts and culture.
1.4	Plan, manage and support the response and recovery of communities from natural disasters and economic shocks.
1.5	Value our heritage and promote civic pride.

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ACTIONS

Progress by Principal Activity

1. OUR COMMUNITY



1.1 PROVIDE SERVICES THAT SUPPORT OUR COMMUNITY IN ALL STAGES OF LIFE.

Operational Plan Activity

Cemetery Management

Maintenance and management of Adelong, Batlow, Brungle, Khancoban, Rosewood, Tooma, Pioneer, Tumubarumba and Tumut Lawn cemeteries including management of plot and niche purchases, transfer of interment rights, approvals of monumental works, issuing approvals to work in cemeteries.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
1.1.1	Excavation and backfilling service	Excavation and backfilling for burial services were undertaken in accordance with specified service levels.	●
1.1.2	Mowing	Cemetery maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	●
1.1.3	Mowing - Tumut Lawn Cemetery	Tumut Lawn Cemetery maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	●
1.1.4	Furniture Maintenance	Maintenance and cleaning of public furniture was carried out as required in accordance with agreed service levels.	●
1.1.5	Review cemetery fees annually for cost recovery	Cemetery fees were reviewed as part of the budget nomination and review of Fees and Charges for the budget nomination of 2023/2024 financial year to ensure cost recovery.	●

Children's Services

Council operates four (4) children's services (Caroola Children's Centre, Khancoban Preschool, Khancoban Toy Library and Puggles Mobile Children's Services Van) which are funded through income stream from Federal and State Governments and fees charged to families.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.6	Provide a high level of service for children from 6 weeks to 12 years of age across all SVC Children's Service Outlets	SVC Children's services were all assessed as meeting the National Quality Standards for education and care. High level of service is provided in all services.	●
1.1.7	Implement year two of the 2021-2022 actions and outcome principles of the Children's Service Strategy	Training in cultural competence was completed. Staff training plan and budget is in the process of being developed. Partnerships with Schools were developed and successful in transitioning to school program was undertaken. The Children's Services Strategy is being discussed at Team leader's meetings for staff feedback and ideas.	●
1.1.8	Advocate and apply for funding to sustain services	Annual funding for services was secured for 2022-2023. Commonwealth funding (Community Child Care Fund) for Puggles is non-competitive and the current funded contract will end June 2024. Caroola & Khancoban Preschool and Puggles Mobile Children's Services Van all received top up for the NSW State Government Start Strong funding which commenced on 1 January 2023. Start Strong is a state initiative to allow families up to 15 hours of free preschool.	●
1.1.9	Ensure recruitment, induction, training, development and mentoring for children's service staff	Recruitment is difficult at Khancoban Preschool due to the remoteness from Tumbarumba. Site specific induction processes are formalised and completed for all new staff. Staff leave is difficult to back fill especially longer leave such as maternity and long service. Training is booked for the next six months to ensure staff meet requirements under National Regulations. Mentoring is informal and has been difficult due to the movement of staff between Children's Services.	●

1.1.10	Administration of child placement enquiries and enrolments	<p>Systems are in place to acknowledge childcare enquiries.</p> <p>The placing of children in services is prioritised under the Child Care Subsidy rules for Carcoola Children's Centre and Puggles Mobile Children's Services Van and is dependent upon staffing ratios. Families are placed on waiting lists and a check-in occurs bi-monthly with families to acknowledge that they are on the waiting list, advise of progress of their placement and determine if they still want placement.</p>	●
1.1.11	Review Puggles service delivery model	<p>Puggle's Mobile Service was reviewed.</p> <p>No change required in service as utilisation meets the identified quotas.</p>	●

Community Development

Oversee the development and implementation of community development practices, events and programs that facilitate capacity building in the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
1.1.12	Promote and facilitate activities and events that connect community and develop community capacity	<p>Council partnered with Training Services NSW to deliver a successful Careers Day which saw over 250 high school students in attendance.</p> <p>In February, over 150 community member and 33 Service Providers participated in Snowy Valleys Seniors Expo, 2023.</p> <p>As part of the 2023 School Holiday Program, Council supported; 54 Reasons with several activities targeted at young people and families. Other activities included Easter Fun Days in Tumbarumba, Tumut and Batlow, a Youth Van and BBQ at Tumbarumba and Tumut and Girls Mindfulness and Resilience, Art Craft workshops, Lego workshops, basketball competition and music program.</p>	●
1.1.13	Facilitate provision and administration of Council's Community Grant	<p>Council received 19 applications valued at \$134,335 through the Community Strengthening Grants stream with 13 projects approved for funding to the value of \$60,000.</p> <p>The Capital Sports Grants stream received seven applications to the value of \$56,132 and six projects were approved for funding to the value of \$40,000.</p> <p>Successful projects include live theatre, murals and sporting equipment, a storage shed and clubhouse renovations.</p>	●
1.1.14	Undertake community safety initiatives in line with Crime Prevention Plan	<p>Place Activation reviewed the Crime Prevention Plan and is working with coordinators and managers to capture identified achievable actions.</p> <p>Current BOSCAR statistics (2021-22) show Snowy Valleys Crime trend remains stable.</p>	●
1.1.25	Coordinate the implementation of the Disability Inclusion Action Plan (DIAP)	<p>Responsible Council officers were made aware and have access to the DIAP.</p> <p>Year one actions continue to be incorporated within (though not limited to) People & Culture recruitment processes and Council's principles of universal design. All designs and recruitment processes comply with relevant codes with the <i>Disability Discrimination Act</i>.</p>	●

Community Transport

Community Transport is operated from the Multi Service Outlet in Tumbarumba and Tumut District. Community Transport is available for those in the Commonwealth Home Support Program target group for a variety of activities and day to day living.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.15	Deliver Community Transport service	Community transport services have increased in the number of trips compared to the last 2 year. Transport for NSW Manager voiced concerns about excessive admin costs and identified that this could hinder future funding if it were to go to the tender process which is highly likely. Work with consultant developing unit costs may assist in costing process.	●
1.1.16	Ensure recruitment, induction, training, development and mentoring for volunteers	Volunteer levels remain static and are currently meeting the demands of the service. Future recruitment will be required as volunteers age and reduce their availability. Recruitment of Temporary Administration position in Tumut has been difficult to fill which reduces the burden on the coordinator. Regular formal staff and volunteer meetings have commenced. Driver training was completed. Mentorship continues with the coordinator acting as mentor to all volunteers.	●
1.1.17	Administration of client service requests	Administration of client requests were actioned timely within 24 hrs. When requests received do not come under funding guidelines, clients are referred to relevant supports and agencies.	●

Economic Development

Support the economic growth and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, invest and play.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.18	Coordinate the annual council sponsorship program within allocated budget	During 2022-2023, Council sponsored over 20 events held in the Snowy Valleys LGA. Applications for event sponsorship for events to be delivered in the 2023-2024 financial year were received throughout May and June 2023. Changes made to the event sponsorship program will come into effect at the start of the 2023-2024 financial year.	●

Emergency Management

Provision of ongoing support and resources to emergency services, organisations, and the local emergency management committee in order to facilitate an effectively coordinator local emergency preparedness and response as required.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.19	Facilitate emergency operations and LEMO training to identified staff	Structure and responsibility of the LEMO yet to be confirmed. Staff have been identified for training.	●

Multi Service Outlet

Operations of Tumbarumba Retirement Village and delivery of services (Meals on Wheels, Home Modifications and Maintenance, Domestic Assistance, Respite and Social Support) to aged and disabled members of the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.20	Operate Tumbarumba Retirement Village	Tumbarumba Retirement Village is at full occupancy. Funding replacement items to be further explored as budget does not allow for replacement of larger items i.e., new stoves. Self-assessment for Village Regulations is ongoing.	●
1.1.21	Implement programmed actions of Age Care Review	Improved staffing levels have increased the ability to action Age Care Review actions. Aged Care Action Plan will be reviewed monthly with coordinator.	●
1.1.22	Operate a Multi Service Outlet connecting aged and disadvantaged people with affordable services that allow them to age in place: Meals on Wheels, Domestic assistance, Social Support, Respite Home Maintenance and modifications	Services provided reported at a high level of satisfaction from residents.	●

Road Safety

Partnership with Transport for NSW to implement a road safety program for the Snowy Valleys Region which is based on a system approach (safe people, safe vehicles, safe roads and roadside, safe speed).

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.1.23	Completion of annual approved Road Safety Plan	Road Safety Plan was delayed while recruitment of a Road Safety Officer was undertaken. Recruitment is now completed, and a Road Safety Plan will be formulated for 2023-2024.	●
1.1.24	Deliver funded Transport NSW public education program	Delivering funded programs for public education of road safety initiatives is behind schedule in absence of a Road Safety Officer. Programs are now being developed by Councils newly appointed Road Safety Officer and TfNSW.	●

1.2 PROVIDE AND MAINTAIN COMMUNITY SPACES THAT ENCOURAGE ACTIVITY AND WELLBEING.

Operational Plan Activity

Libraries

Provide contemporary library services to the community through libraries at Tumut, Tumbarumba, Adelong, Batlow and facilitate the delivery of a mobile library service across the region.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.2.1	Management of the Library services including the provision of community spaces, collections, programs and services that are accessible both on site and online that reflect the educational and cultural needs of the community	<p>A library survey was completed. The results distributed back to community on their satisfaction with current collections, programs and services offered by SVC libraries.</p> <p>Riverina Regional Library (RRL) collection is available to all libraries members and can be accessed online or with the assistance of library staff.</p> <p>In 2022-2023 SVC's Libraries had 61,297 visitors with 41,810 loans of books, DVD's audio booking and magazines.</p>	●
1.2.2	Deliver learning and community program, events, exhibitions, and partnerships that address key priorities of early childhood programs and adult (LLL) programs	<p>SVC Libraries delivered early childhood and adult Language, Literacy and Numeracy (LLL) programs. Story time for children was delivered at Tumut Library each Thursday, Batlow monthly, Adelong quarterly, and Tumbarumba each Monday, and Wednesdays.</p> <p>New staff have brought a fresh idea of what can be done at SVC Libraries in the future.</p> <p>Story time is very popular. Specific focus will be placed on 0–5-year age group in the coming 12 months and beyond.</p>	●
1.2.3	Manage physical collections, online collections and databases	<p>Managed in conjunction with Riverina Regional Library (RRL) and to RRL policy.</p> <p>There are processes in place to maintain collections and complete a cull of the current collection.</p> <p>Book transfers occur between Snowy Valleys Council Libraries to turn over stock and provide variety of collections for members.</p>	●

1.2.4	Facilitate access to eResources across SVC in conjunction with Riverina Regional Library (RRL)	<p>Library staff facilitate library members to access and download books for reading and listening. Staff planning to undertake a promotion of library services and resources available to increase the number of loans.</p> <p>An increase in DVD borrowing occurred due to increased costs associated with streaming services and other costs of living. Assisting people access government and legal services has steadily been increasing, this is partly due to referral from other businesses and access to public computers. Public Computers to be replaced using grant funding which will enhance and increase usage.</p>	●
1.2.5	Undertake review of levels of service for library access in line with Sustainability objectives	Talbingo Library approved for change of service delivery as utilisation rates are low. Loans and visits have remained stable.	●
1.2.6	Implemented funded actions of the library strategy	<p>Library Strategic Plan adopted.</p> <p>Outcomes of strategic plan was discussed in monthly library meetings and plan for implementation to be developed.</p> <p>Funding needs to be sourced from external sources such as grants. Grant funding to be explored further in 2023-2024.</p>	●

Parks and Open Spaces

Maintenance and management of approximately 168 parks and open spaces across the Snowy Valleys Region featuring playgrounds, furniture, BBQ's, footpaths and bridges, carparks, gardens and significant trees. Management of 50,000 trees in urban areas on land owned and/or controlled by Council.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
1.2.7	Management and maintenance of open spaces such as parks, reserves and gardens	Open space maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds, maintenance of street trees and undertaking customer requests in accordance with adopted procedures.	●
1.2.8	Maintain priorities list of parks and open spaces maintenance projects	Review of priority parks works projects is now complete and is underway for the 2023-2024 financial year. Council continues to apply for Grant funding to support the delivery of the identified priority maintenance projects.	●

1.2.9	Remediation works for distressed area >10% of usable space	Open space maintenance program was undertaken in accordance with the specified service agreement including appropriate remediation of distressed areas.	●
1.2.10	Weed Control – Parks	Open space maintenance program was undertaken in accordance with the specified service agreement including treatment of weeds at appropriate times of the season.	●
1.2.11	Deliver Park mowing program according to service levels	Open space maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	●
1.2.12	Inspection and maintenance of gardens, trees and shrubs in landscaped areas provided in Council streets	Maintenance of gardens, trees and shrubs with public open spaces and streetscapes was carried out in accordance with agreed service levels.	●
1.2.13	Deliver slashing or mowing of roadside, shoulders, verges or median growth and those areas classified by Council as 'grassed areas' according to service levels	Council continues to deliver high quality mowing and slashing of its roadway reserves. Wet weather and TfNSW works did impact some areas of the LGA and Council addressed all requests for services in the identified service level agreement timeframes. Council received a lot of positive feedback about the maintenance and care it takes of its roadside verges.	●
1.2.14	Complete annual condition assessments of sport ground	Condition assessment inspections were routinely undertaken on all Councils sportsgrounds and Councils took all necessary actions to preserve the quality and standard of the sports ground surfaces in accordance with its <i>Sports Fields and Facilities Policy</i> - including having to close sports grounds in the event of extreme or inclement weather.	●
1.2.15	Cleaning buildings as per agreed service levels and schedule	Maintenance and cleaning of Council buildings and community facilities was carried out in accordance with agreed service levels and cleaning schedules.	●

1.2.16	Complete and submit State and Federal Grant Funding request for approved projects	Council continued to apply for State and Federal Government funding grants across a range of areas. All current grants awarded to Council were managed in accordance with the requirements of the Grant Funding Guidelines and executed agreements. Council has not had to hand back any grant funding money it has received over the last 12months.	●
1.2.17	Undertake a review of open spaces for rationalisation in line with sustainability objectives	Council's Manager of Technical Services and Manager of Open Spaces undertook a comprehensive review of all Parks and Open Space with the objective to rationalise how Council approaches its maintenance and operations towards managing its extensive portfolio of Parks and Open Spaces. The outcome of this review will be reflected in the Asset Management Plans that are being formulated for Council's Parks and Open Spaces which includes options on different service levels / funding scenarios for the portfolio.	●
1.2.18	Undertake a review of fees and charges in line with Sustainability objectives'	Council's fees and charges for the next financial year 2023-2024 were publicly exhibited in June 2023. Council's fees and charges were carefully reviewed in line with Councils sustainability objectives prior to the public exhibition period.	●
1.2.19	Management of Council's street trees in accordance with Tree Management policy	Street trees continued to be managed in accordance with Councils Street Tree Management policy. Inspections were undertaken regularly of all street trees and or at the request of stakeholders. Council receives a lot of positive feedback from the community about its street trees, particularly in Autumn each year.	●

Sporting Grounds

Maintenance of 17 sporting facilities and associated infrastructure, including 10 amenities buildings, 5 buildings and 60 other items including playing surfaces, skateparks, lighting, fencing and shelters across Snowy Valleys.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.2.20	Maintenance of sports grounds	Sporting field maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	●
1.2.21	Maintain priority lists of sports ground maintenance projects	The upgrade of the sports grounds that fall under the care and control of SVC has been ongoing over the last five (5) years. The finalisation of the Bull Paddock drainage and irrigation program which was identified this financial year is now complete. Two (2) sports grounds have been identified to be upgraded in 2023-2024 and 2024-2025. Council receives a lot of positive feedback from the community and sports field users about the quality of its sports fields and associated facilities.	●
1.2.22	Remediation works for distressed area >10% of the usable space	Sporting fields maintenance program was undertaken in accordance with the specified service agreement including appropriate remediation of distressed areas.	●
1.2.23	Weed Control	Sporting field maintenance program was undertaken in accordance with the specified service agreement including treatment of weeds at appropriate times of the season.	●
1.2.24	Mowing of Sports ground	Sporting field maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures. Council received a lot of positive feedback from the community and users of its sports grounds about the quality of the playing surfaces.	●

1.2.25	Complete annual condition assessment of sports ground	<p>Council undertakes condition assessments of its sports fields and facilities on a regular and ongoing basis. All works identified as part of the regular inspection and assessment regimes is put into Council's maintenance and capital works programs and prioritised in accordance with the condition rating from 1 to 5, 1 being Good to 5 being very poor.</p> <p>This condition and assessment data will also be included in the Asset Management Plans that Council is formulating for its Parks - Open Spaces and Sporting Fields which will be undertaken over the next 12 months.</p>	●
1.2.26	Complete and submit State and Federal Funding requests for approved projects	<p>Council submitted funding applications for all programs (State and Federal) that it is eligible to apply for funds under.</p> <p>Council has been very successful in 2022-2023 in receiving grants from multiples sources (State and Federal) government agencies and is in the process of delivering several large multi-million-dollar projects that are 100% grant funded.</p>	●
1.2.27	Undertake a review of fees and charges in line with sustainability objectives	<p>Council's fees and charges for 2023-2024 were adopted at Councils June Extraordinary Meeting. All fees and charges were reviewed in detail before being publicly exhibited and are in line with the sustainability objectives adopted by Council.</p>	●

Swimming Pools

Operation of public swimming pools at Adelong, Batlow, Khancoban, Tumbarumba and Tumut.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.2.28	Provision of supervision for safety of patrons	Supervision of pool patrons was provided by appropriately trained staff. Pool season closed on 26th March 2023. There were no recorded serious incidents at any of Councils five (5) pool facilities during the 2022-2023 summer season.	
1.2.29	Water quality	Daily testing of pools was undertaken in accordance with guidelines. There were no significant closures of any of Councils pool facilities for the 2022-2023 summer season as a result of poor water quality.	●
1.2.30	Manage the provision of swipe card system to enable out of hours access	After-hours Access Cards were created and finalised within 3-4 working days of receiving application.	●
1.2.31	Provide a range of events and programs including the provision of fitness and aquatic programs	Fitness and aquatic programs were provided in accordance with the service agreements and the community's expectations. Council received a lot of positive feedback about the range of services and events it provides at its aquatic facilities.	●
1.2.32	Furniture Maintenance	All aquatic furniture maintenance is undertaken in accordance with the manufacturer's specifications and Councils aquatic facilities maintenance programs.	●

1.3 PROVIDE SERVICES AND SUPPORT TO ENHANCE LOCAL ARTS AND CULTURE.

Operational Plan Activity

Community Development

Oversee the development and implementation of community development practices, events and programs that facilitate capacity building in the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
1.3.1	Coordinate and report on the implementation of the Reconciliation Action Plan (RAP) actions with stakeholders	<p>Place Activation worked collaboratively across all levels of Council and engaged extensively with First Nations Peoples and the First Nations Liaison Committee to seek valuable feedback and input into the development of the RAP.</p> <p>Reconciliation Australia do not require an annual review within the first 12 months of adoption.</p> <p>Moving forward, Place Activation will work closely with corporate planning to capture and identifies achievable RAP actions to align with Integrated Planning & Reporting.</p>	●

1.4 PLAN, MANAGE AND SUPPORT THE RESPONSE AND RECOVERY OF COMMUNITIES FROM NATURAL DISASTERS AND ECONOMIC SHOCKS.

Operational Plan Activity

Emergency Management

Provision of ongoing support and resources to emergency service organisations and the local emergency management committee in order to facilitate an effectively coordinated local emergency preparedness and responses as required.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.4.1	Support the activities of the Local Emergency Management Committee (LEMC) via the Local Emergency Management Officer (LEMO)	Ongoing Executive Assistant support was provided by Council to the LEMC for 2022-2023.	●
1.4.2	Annual financial contribution to Rural Fire Service (RFS)	Annual Funding of contribution to the RFS continues to be provided by Council.	●
1.4.3	Provide facilities and office accommodation to enable the provision of fire control functions	Ongoing negotiations continue with RFS and Property NSW into the footprint and lease specifications of the Fire Control Centre.	●
1.4.4	Support suitable training facilities and storage and office accommodation for NSW State Emergency Service at Tumut, Tumbarumba and Khancoban	Facilities continue to be managed with requests for improvement assessed and maintenance undertaken where required.	●

Workplace Health and Safety

The safety and systems function provides strategic and on-ground service across all Council's operations focused on developing a positive safety culture within Council so as to deliver the best possible value to the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
1.4.5	Convene the Emergency Planning Committee	Warden training completed. Emergency evacuation for all facilities undertaken. Upgrade of evacuation maps completed.	●
1.4.6	Facilitate and support the SVC Emergency Control Organisation	All plans are available for each office. Exercises completed. Emergency Plans reviewed.	●

1.5 VALUE OUR HERITAGE AND PROMOTE CIVIC PRIDE.

Operational Plan Activity

Cemetery Management

Maintenance and management of Adelong, Batlow, Brungle, Khancoban, Rosewood, Tooma, Pioneer, Tumubarumba and Tumut Lawn cemeteries including management of plot and niche purchases, transfer of interment rights, approvals of monumental works, issuing approvals to work in cemeteries.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.5.1	Review cemetery fees annually for cost recovery	Fees and Charges review for the budget nomination of 2023-2024 financial year to ensure cost recovery.	●

Community Development

Oversee the development and implementation of community development practices, events and programs that facilitate capacity building in the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.5.2	Present the Council Australia Day event	Australia Day event for 2023 completed. A report was presented to Council at its May 2023 ordinary meeting, outlining how the event would be delivered in 2024.	●

Growth and Development

The provision of Development Control including town planning function, building certifications processes, environmental health and management including food safety and on-site sewage maintenance and heritage management advisory and support services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
1.5.3	Administer the Heritage Grants Program	There are four (4) Heritage Grant projects in 2022-2023 that are still active and due for completion in 2023-2024.	●
1.5.4	Coordinator of the heritage advisor service	The Heritage Advisor undertook site visits to discuss various heritage issues. Heritage advice was given to property owners, and Pre-DA's and DA for proposals.	●

2. OUR ECONOMY

Our diverse economy supports community longevity, vibrancy, and a sustainable future.



2. OUR ECONOMY

The Our Economy strategy direction focuses on providing services that encourage economic growth and support local business and industry. It includes the delivery of services, projects and events that make Snowy Valleys a great place to live and visit.

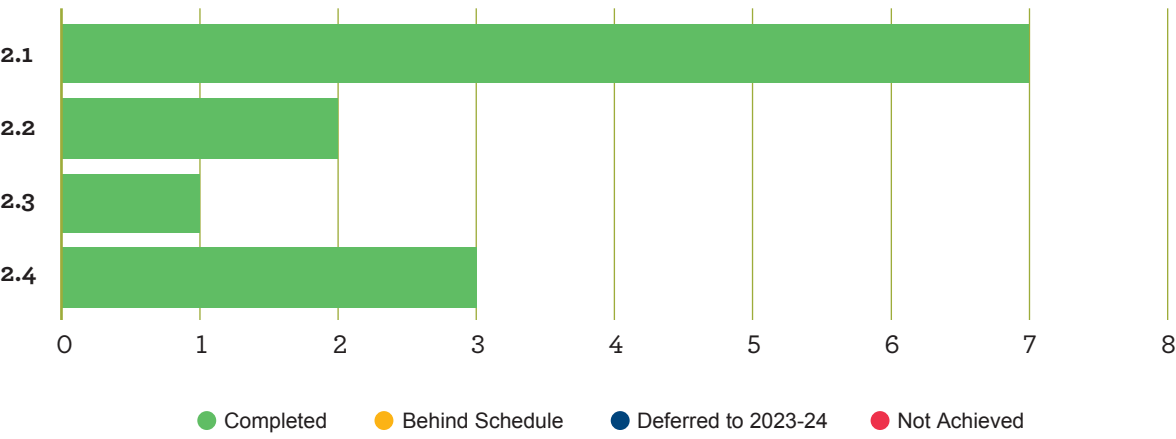
THE PRINCIPAL ACTIVITIES INCLUDE:

2.1	Support the development of diverse local tourism offering and emerging markets.
2.2	Promote our towns, villages, and region.
2.3	Provide and support a variety of events, festivals, and visitor activities.
2.4	Attract and support local business and industry.

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ACTIONS

Progress by Principal Activity

2. OUR ECONOMY



2.1 SUPPORT THE DEVELOPMENT OF DIVERSE LOCAL TOURISM OFFERING AND EMERGING MARKETS.

Operational Plan Activity

Economic Development

Support the economic growth and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, work, invest and play.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
2.1.1	Partner with Destination NSW, Destination Southern NSW and Destination Riverina Murray to deliver capacity building programs to grow the tourism industry in our region	<p>Destination Riverina Murray inspiration mentoring program was launched and event was held at Courabyra Wines in September 2022. Council worked alongside Destination Riverina Murray in the initial stages of the Hume & Hovell Strategic Plan project.</p> <p>Council covered the cost of 5 event organising committees to take part in the rEVENTS Academy Regional Event Management Training Program. These committees are Tumbafest, Ciderfest, Falling Leaf Festival, Talbingo Tattoo and Khancoban Events.</p>	●

Tourism and Visitor Services

Provide quality visitor experience through the operation of Visitor Information Centres and Caravan Parks.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
2.1.2	Review MOU with National Parks for provision of Visitor Information Centres in our region	Coordinator Place Activation and Director Community & Corporate met with NSW National Parks and Wildlife Service (NPWS) representatives at the Tumut Visitor Information Centre on 24 April 2023. Topics discussed included moving towards improved communication and collaboration across the region's visitor information centres and increasing exposure of the Visit Snowy Valleys merchandise and branding at the Tumut and Khancoban centres, to align with the Tumbarumba centre more closely. Tourism & Marketing Officer will explore this more in 2023-2024.	●
2.1.3	Review visitor Information Centre accreditation requirements	Accreditation requirements are reviewed. AVIC accreditation is up to date, monthly stats are provided, and the required open days were met.	●
2.1.4	Oversee the management and operation of Tumbarumba Caravan Park	Tumbarumba Caravan Park continued to be managed by contractors in line with the agreed standards. Long- and short-term utilisation continued to be managed to optimise the outcomes for the management of the facility and the utilisation of the park for Council and all users.	●
2.1.5	Oversee the management and operation of Batlow Caravan Park	Batlow Caravan Park continues to be managed in accordance with relevant standards.	●
2.1.6	Oversee the management and operation of Adelong Caravan Park	Council's lease with the operator has continued and the management of the Caravan Park is undertaken in accordance with the lease. The overall strategy for management of the caravan parks is still being addressed.	●
2.1.7	Manage the lease of Riverglade Caravan Park	The lease of the Riverglade Caravan Park continued with works undertaken as required and in accordance with the lease.	●

2.2 PROMOTE OUR TOWNS VILLAGES AND REGION.

Operational Plan Activity

Economic Development

Support the economic growth and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, work, invest and play.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
2.2.1	Manage the Visit Snowy Valleys brand and social media channels	<p>The Visit Snowy Valleys brand and social media channels were managed by an external consultant from July 2022 to February 2023, prior to the appointment of a Tourism and Marketing Officer. Facebook followers increased 10.65% from the previous year. Instagram followers increased 11.75% over the same period. Both platforms on average saw an increase of 9.76%.</p> <p>Over the year, Council identified the best days and times to post content to enable best performance. Research showed that promotion of general tourism attractions and information along with sharing user generated content using the #VisitSnowyValleys is the best content to promote.</p>	●

Tourism and Visitor Services

Provide quality visitor experience through the operation of Visitor Information Centres and Caravan Parks.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
2.2.2	Provide quality visitor facilities, services, and products across Visitor Information Centres	In 2022-2023, the total visits to Visitor Information Centres in the region reached approximate 68,498. January 2023 was the month with the highest number of visits or largest number of visitors.	●

2.3 PROVIDE AND SUPPORT A VARIETY OF EVENTS, FESTIVALS AND VISITOR ACTIVITIES.

Operational Plan Activity

Economic Development

Support the economic growth and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, work, invest and play.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
2.3.1	Provide support to community led event organisers by facilitating event application processing	Snowy Valleys Council assisted over 50 events in 2022-2023 by providing assistance with event application processing. Assistance included the receipt and processing of documentation including event notification forms and traffic management application forms. Place Activation staff attended the local traffic committee meetings throughout the year to support this process.	●

2.4 ATTRACT AND SUPPORT LOCAL BUSINESS AND INDUSTRY.

Operational Plan Activity

Community Development

Oversee the development and implementation of community development practices, events and programs that facilitate capacity building in the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
2.4.1	Coordinate the annual NSW Rural Doctors Network (RDN) Bush Bursary program	<p>Action completed in Quarter 2 of Operational Plan Reporting. Council helped to coordinate the Bush Bursary Program with the NSW Rural Doctors Network with support from local health providers and community members / organisations.</p> <p>Two students worked in the region and stayed from 5th December to 16th December 2022. The students worked at the following facilities:</p> <ul style="list-style-type: none"> › Tumut District Hospital Emergency Department › Batlow Medical Practice › Tumut Family Medical Centre › Brungle Health Centre › Tumbarumba Multi-purpose Service › Mannus Correctional Centre 	●

Economic Development

Support the economic growth and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, work, invest and play.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
2.4.2	Facilitate and advocate for assistance and resources for local businesses	<p>Promoted Destination Riverina Murray's Destination Inspiration Event Mentoring Program and event for local businesses. Communicated grant opportunities.</p> <p>Met with the Tumbarumba Chamber of Commerce and Business Snowy Valleys and shared information with the business community including the Destination Riverina Murray's Destination Excellence Program. Connected both Chambers of Commerce with the Canberra Business Chamber regarding a project aimed at building employer confidence in hiring people with a disability. Works were in place with Enterprise Plus to deliver free business health checks in Tumut and Tumbarumba. Council supported Business Snowy Valleys' 2023 Business Awards.</p>	●
2.4.3	Communicate grant opportunities and provide support for applications to the community and industry	Council communicated over 10 grant opportunities throughout the year. Council also supported 7 grant applications to the community and industry with letters of support.	●

3. OUR ENVIRONMENT

Our natural environment is cared for and protected to ensure future generations can experience and enjoy its beauty.



3. OUR ENVIRONMENT

The Our Environment strategic direction contains the delivery of best practice waste, wastewater, and waste services to contribute to the ongoing sustainability of our community. We protect our natural environment by managing and planning for our growth to minimise impact and advocating for climate awareness and mitigating action.

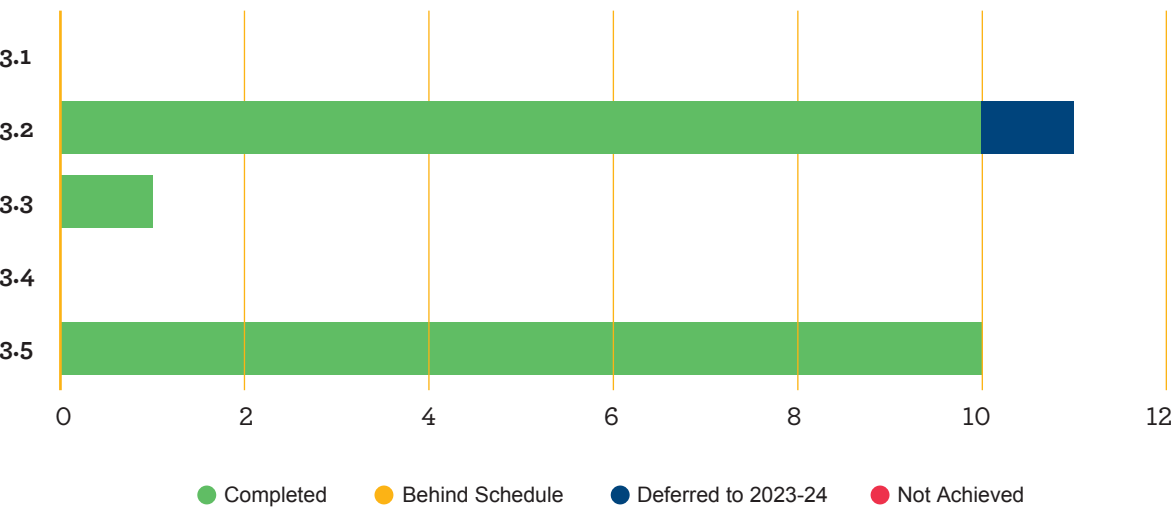
THE PRINCIPAL ACTIVITIES INCLUDE:

3.1	Create climate resilience through our actions and advocacy.
3.2	Deliver best practice water and wastewater services.
3.3	Provide a planning and development framework that enhances local amenity through sustainable growth.
3.4	Partner with other agencies to protect our natural spaces and environment.
3.5	Deliver best practice waste management.

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ACTIONS

Progress by Principal Activity

3. OUR ENVIRONMENT



3.2 DELIVER BEST PRACTICE WATER AND WASTEWATER SERVICES.

Operational Plan Activity

Growth and Development

The provision of Development Control includes town planning functions, building certification processes, environmental health and management, including food safety and on-site sewage maintenance and heritage advisory and support services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
3.2.1	On site sewage management compliance	Council has adopted a On Site Sewer Management Strategy within the reporting period which has established a policy framework for the management of wastewater systems throughout the Local Government Area. The policy identifies a risk rating which will inform programmed inspection schedules and inspection frequency. Council places importance around and prioritises appropriate On-Site Sewer Management to ensure that both the protection of environment and to ensure sanitary conditions for residents within the region.	●

Wastewater Operations

Maintain the efficient continuous conveyance, treatment and disposal of sewage in the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba, Tumut and the village of Brungle.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
3.2.2	Deliver Council's wastewater collection system	Council continued to monitor treated wastewater environmental releases, wastewater overflow complaints and energy consumption to ensure compliance with Environmental Protection Licences (EPL) and the POEO Act. Annual targets have not been met for wastewater network overflows. Overall EPL compliance targets have been met with all non-compliance events reported in the EPL annual returns.	●
3.2.3	Strive to reduce energy consumption from wastewater operations	Council continues to install energy efficient pumps and control systems at all of its wastewater treatment facilities when replacements are required. Council continues to monitor its energy consumption with a view to reduce consumption where possible. Annual targets have been met for 2022-2023.	●

3.2.4	Manage and respond to system failure	Council continues to respond to system faults in a timely manner. Annual targets have been achieved for 2022-2023. Response times are typically undertaken in less than 60 minutes well within the required 2 hours stipulated within Councils performance measures.	●
3.2.5	Manage trade waste across the Local Government Area (LGA)	Some staff changes and capacity constraints have limited trade waste activities in the first and second quarter. These Positions have now been filled and all trade waste activities are fully resourced and back on track. Agreements have been issued with high-risk site inspections undertaken.	●
3.2.6	Review fees annually in line with Sustainability objectives	Councils' fees and charges were put on public exhibition and adopted in June 2023. All fees and charges were reviewed by staff prior to public exhibition, and they align with the sustainability objectives adopted by Council. The set fees and charges enable the effective management of wastewater services that meet Council's responsibilities to provide these essential services within the required public health standards, licence conditions and community expectations.	●

Water Supply

Supply of reticulated drinking water to township of Adelong, Batlow, Talbingo, Tumut, Tumbarumba and Khancoban.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
3.2.7	Maintain Council Water supply system in accordance with industry standards and relevant environmental legislation	The delivery of the Water Supply treatment and maintenance of the drinking water distribution systems that Council manage is ongoing with no significant down time or key issues. Council continues to evaluate drinking water quality in line with sampling programmes, monitor water quality complaints, water consumption and energy consumption to ensure compliance with Australian Drinking Water Guidelines. The annual targets have been achieved for 2022-2023.	●
3.2.8	Development of an Integrated Water Cycle Management Strategy (IWCM)	The IWCM project is ongoing with the identification of significant work required for completion. Council is having ongoing discussions with government departments to progress development of the IWCM strategy. Approval from government departments is now required to progress into the next stage. The annual target has not been met in this instance, however, the IWCM is now expected to be completed by June 2024.	●

3.2.9	Strive to reduce energy consumption from water operations	<p>Continue to install energy efficient pumps and control systems when replacements required at all Council facilities.</p> <p>Council continues to monitor its energy consumption with a view to reduce consumption where possible and use innovative technologies to reduce energy costs, limit peak demands and lessen the reliance on network supplies. Annual targets have been achieved for 2022-2023.</p>	●
3.2.10	Monitor and manage algal blooms in Mannus Lake	<p>Council is continuing to regularly monitor Mannus Lake. Algae biovolumes remained low after numbers reduced and alerts were removed in early April.</p> <p>Council has undertaken monitoring and response actions in accordance with the Blue-Green Algae Management Policy. Only one two-week period in red alert occurred in late March following high readings at the pontoon. Results are published on Councils website and notifications were released as required. Annual targets have been achieved for 2022-2023.</p>	●
3.2.11	Manage and respond to system failures	<p>Council staff continue to respond to system faults in less than 90 minutes. Council receives few complaints from the community about response times. Annual targets have been achieved for 2022-2023.</p>	●
3.2.12	Review water fees annually for cost failures	<p>Councils' fees and charges were adopted by Council in June 2023. All fees and charges were reviewed by staff prior to public exhibition, and they align with the sustainability objectives adopted by Council. The set fees and charges enable the effective management of water supply services that meet Council's responsibilities to provide these essential services within the required public health standards, licence conditions and community expectations.</p>	●

3.3 PROVIDE A PLANNING AND DEVELOPMENT FRAMEWORK THAT ENHANCES LOCAL AMENITY THROUGH SUSTAINABLE GROWTH

Operational Plan Activity

Growth and Development

The provision of Development Controls include town planning functions, building certification processes, environmental health and management, including food safety and on-site sewage maintenance and heritage advisory and support services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
3.3.1	Assess and determine residential and commercial development applications, construction certificates, complying development applications, annual fire safety schedule and swimming pool compliance certificate	<p>Staff have assessed and determine all applications as soon as possible within the limitations of staffing levels. Currently the only Town Planner is on extend leave, the team is 95% towards upgrading the current process in TechOne to make the process more streamline.</p> <p>In 2022-2023 the Growth and Development team processed 178 Residential Development Applications, 4 Commerical Development Applications and 605 Planning Certificates.</p>	●

3.5 DELIVER BEST PRACTICE WASTE MANAGEMENT

Operational Plan Activity

Waste Management

Waste management includes the operation of Waste Management Centres and transfer stations. Waste Management also includes the provision of kerbside waste services and commercial waste services. Waste Management is also responsible for implementing proactive waste management initiatives.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
3.5.1	Increase access to recycling opportunities	Council continues to investigate new opportunities available from state government and regional working groups in relation to recycling. In 2022-2023 one of Council's main initiatives was ensuring that recycling facilities were installed at all major events managed or sponsored by Council. Council received a lot of positive feedback about this initiative. Council collected 4986.88 tonne of recycling in 2022-2023.	●
3.5.2	Provision of waste schemes and events	Council continues to investigate new opportunities to increase participation at available events and vouchers. Vouchers were also introduced in 2022-2023 for FOGO kitchen tidy liners. These liner vouchers have been well received by the community. A total of 1216 vouchers were redeemed in 2022-2023.	●
3.5.3	Management and maintenance of the waste facilities monitoring and reporting on the environment licensing	All required reporting on Council's waste management facilities was undertaken in accordance with EPA requirements and environmental licensing conditions. All EPA reporting requirements were achieved in 2022-2023. While general waste going to landfill decreased from the previous year, there is also an increasing number of kerbside services due to increased development. This positive reduction in landfill waste reflects SVC's effective waste management efforts and signifies progress towards a more sustainable future. With increasing development and population, efforts to reduce waste to landfill becomes more challenging and highlights the need for continued education and waste diversion initiatives in line with Council's Zero Waste Strategy.	●
3.5.4	Deliver a community waste education program	Council continued to implement and promote its waste education programs for 2022-2023 such as FOGO Scrap Together, Garage Sale Trail and Environment workshops. These programs all received positive feedback from the community.	●

3.5.5	Maintain active membership and participation in the Regional Waste Forum	<p>SVC is actively collaborating with CRJO to enhance waste management practices. Our partnership aims to address key challenges and implement innovative solutions to minimize waste generation, promote recycling and improve overall waste management efficiency. Council continues to promote what it does and share its success stories with other organisations.</p> <p>Over the last 12 months Council actively engaged with regional waste groups such as Canberra Region Joint Organisation (CRJO) on initiatives such as the Circular Economy - Waste, Net Zero Carbon and the CRJO Regional Waste Strategy.</p>	●
3.5.6	Implement prioritised actions of the Zero Waste Strategy	All actions of the Zero Waste Strategy are continuously monitored and implemented as per the agreed program in the strategy. All actions for 2022-2023 were completed or are ongoing. In addition, several medium - or long-term actions have also been completed.	●
3.5.7	Commence rehabilitation of closed landfill sites via implementation of recommendations of risk assessments	Council continues to implement recommendations of the risk assessment that Council has undertaken. The rehabilitation of closed landfills in this LGA is an ongoing program that will continue for the next 10 to 30 years. Contractors have been engaged for works at Rosewood and significant clean-up works have been completed at Tumut. Works to continue in 2023-2024.	●
3.5.8	Deliver kerbside waste and recycling service in accordance with the agreed levels of service	<p>Councils kerb side Waste Services continue to be delivered in accordance with the agreed service levels. Council receives a lot of positive feedback from the community about this service.</p> <p>The introduction of the kerbside truck monitoring system is going to contribute towards improving our missing bin targets for 2023-2024. This innovative solution demonstrates SVC commitment to enhancing waste management efficiency and customer satisfaction. By streamlining operations, improving data availability for drivers and optimizing collection processes, we are well-positioned to address missed bins issues effectively.</p>	●
3.5.9	Review fees annually in line with sustainability objectives	Councils' fees and charges were put on public exhibition in adopted in June 2023. All fees and charges were reviewed by staff prior to public exhibition, and they align with the sustainability objectives adopted by Council. The set fees and charges enable the effective management of solid waste services that meet Council's responsibilities to provide these essential services within the required public health standards, licence conditions and community expectations.	●

4. OUR INFRASTRUCTURE

Our local infrastructure is sustainable and facilitates our way of life.



IMAGE: RIVER STREET TUMUT ROADWORKS

4. OUR INFRASTRUCTURE

Our Infrastructure strategic direction includes Council services that plan for, manage, maintain, and renew our community infrastructure and transport networks.

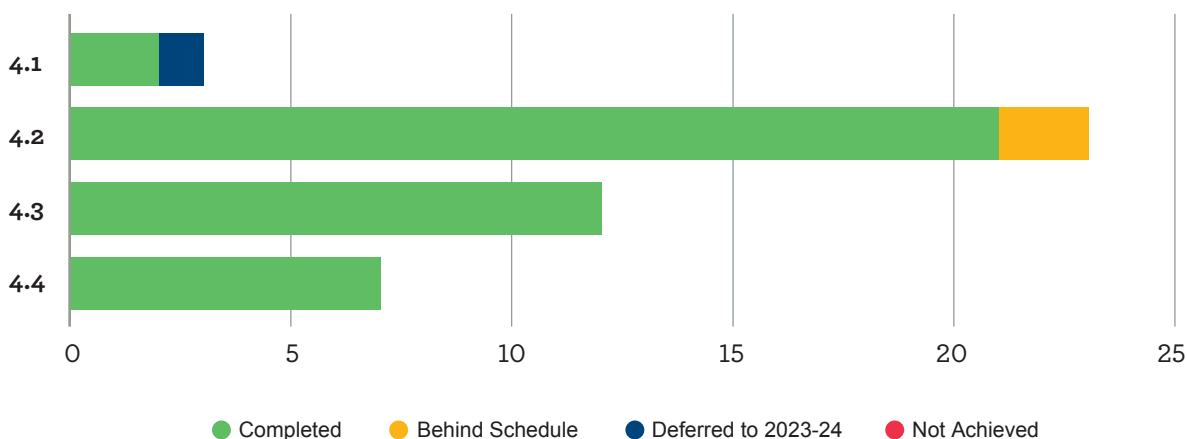
THE PRINCIPAL ACTIVITIES INCLUDE:

4.1	Plan and provide sustainable transport infrastructure, including footpaths, walking tracks and cycleways.
4.2	Manage and plan for affordable infrastructure to meet current and future community needs.
4.3	Plan and provide a program to maintain the local road network.
4.4	Plan and deliver a capital works program to responsibly manage and maintain community infrastructure.

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ACTIONS

Progress by Principal Activity

4. OUR INFRASTRUCTURE



4.1 PLAN AND PROVIDE SUSTAINABLE TRANSPORT INFRASTRUCTURE, INCLUDING FOOTPATHS, WALKING TRACK AND CYCLEWAYS.

Operational Plan Activity

Footpaths, Carparks, Kerb & Gutter

Delivery of maintenance and renewal works across 73kms of footpaths and cycleways and 144kms of kerb and guttering, and the provision and maintenance of sufficient, accessible carparking.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.1.1	Review fees annually in line with sustainability objectives	Council completed its list of priority projects for 2022-2023. Council maintains a list of priority projects which is reviewed regularly based on the feedback from users, inspections and information held within Council's asset register. Council is also formulating a formal Asset Management Plan for its kerb and gutter infrastructure which will form the basis for all future maintenance and capital works programs for this infrastructure asset.	●
4.1.2	Complete annual condition assessments of footpaths and kerb and gutter	Council completed its list of priority footpath projects for 2022-2023. Council maintains a list of priority projects which is reviewed regularly based on the feedback from users, inspections and information held within Councils asset register. Council is also formulating a formal Asset Management Plan for its Footpath infrastructure which will form the basis for all future maintenance and capital works programs for this infrastructure asset. Inspections, and condition assessments are undertaken regularly by Councils Asset Inspectors.	●
4.1.3	Develop Active Transport Plan	The position of Road Safety Officer was advertised several times during 2022-2023 and filled for a short 3-month period in the middle of the year before a permanent appointment was made at the end of the financial year. Active Transport Plan has been identified for draft by the end of 2023-2024 financial year.	●

4.2 MANAGE AND PLAN FOR AFFORDABLE INFRASTRUCTURE TO MEET CURRENT AND FUTURE COMMUNITY NEEDS.

Operational Plan Activity

Aerodrome

Maintenance and operation of Tumut Aerodrome and Tumbarumba Airstrip in accordance with Civil Aviation Safety Authority (CASA) requirements, including management of infrastructure and lighting standards as well as safety inspections to ensure a safe, fit for purpose facility for emergency services, industry and community use.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.1	Complete compliance activities as per Civil Aviation Safety Authority (CASA) requirements	All relevant compliance actions and routine inspections were undertaken in line with the CASA requirements for both the Tumbarumba and Tumut aerodromes. Annual Aerodrome Manual Validation (AMV) and Obstacle Limitation Surface (OLS) survey completed.	●
4.2.2	Complete and submit State and Federal Grant Funding requests for approved projects	No additional opportunities were identified for grant funding of the aerodrome. The current Aerodrome project (Stage 2) continues to progress through the various approvals processes.	●
4.2.3	Develop Financial Strategy to capitalize on grant funded upgrades and improvements	User fees & charges for Aerodrome has a 10-year projection plan based on market advice (input required on yearly CPI). Masterplan was adopted and includes future development to increase hangarage by 50%, which will raise additional income.	●
4.2.4	Undertake a review of asset standards, level of service and asset disposal options for Tumbarumba Airstrip in line with Sustainability objectives	Asset disposal of Tumbarumba Airstrip was considered with the decision made not to remove as a Council Asset. Tumbarumba Airstrip remains included in Council's 2023-2024 Fees & Charges.	●
4.2.5	Facilitate meetings of Aerodrome committee	The Aerodrome Committee met 3 times in 2022-2023 as per Terms of Reference. Agenda included strategic development of Tumut Aerodrome. Other discussions of safety impacts of cross-transmissions on the radio Common Traffic Advisory Frequency (CTAF) from other nearby airports.	●

Building Maintenance

Provision of maintenance, cleaning and management of Council buildings, including offices, halls and community facilities.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.6	Complete annual condition assessment of buildings and facilities	Council completed its annual condition assessment of its Building Assets for 2022-2023. Council maintains a list of priority projects for its building and facilities portfolio which is reviewed regularly based on the feedback from users, inspections and information held within Councils asset register. Council is also formulating a formal Asset Management plan for its portfolio of Buildings and Facilities which will form the basis for all future maintenance and capital works programs for this asset.	●
4.2.7	Cleaning buildings as per agreed service levels and schedule	Maintenance and cleaning of Council buildings and community facilities has been conducted in accordance with agreed service levels and schedules.	●

Drainage and Stormwater Management

Maintenance of 52km of urban stormwater drainage pipes and 3801 pipe culverts in rural areas.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.8	Maintain prioritised list of stormwater upgrades based on analysis of capacity in urban stormwater networks	Council completed its list of priority stormwater and drainage projects for 2022-2023. Council maintains a list of priority projects which is reviewed regularly based on the feedback from users, inspections and information held within Council's asset register. Council formulated a formal Asset Management plan for its stormwater and drainage infrastructure which will form the basis for all future maintenance and capital works programs for this infrastructure asset. Inspections and condition assessments are undertaken regularly by Council's Asset Inspectors.	●
4.2.9	Complete and submit State and Federal Grant Funding requests for approved projects	Council submitted eligible funding applications for all drainage and stormwater programs (State and Federal). All funding for the repair of stormwater infrastructure was undertaken in line with the Disaster Recovery Funding Arrangements (DRFA) guidelines. No additional funding programs were identified that will support the funding of drainage assets in 2022-2023. Council continues to apply for grant funding for its stormwater and drainage assets as funding opportunities arise.	●

4.2.10	Complete Stormwater Management Plan	Development of a stormwater management plan did not commence in 2022-2023. Council is still collecting condition and GIS data, which will form the basis of a consultant brief to prepare the Stormwater Management Plan.	●
4.2.11	Review Stormwater Levy Charge	A review of a stormwater levy was not commenced as Council must first prepare a Stormwater Management Plan.	●
4.2.12	Undertake a review of asset standard and levels of service for stormwater and drainage in line with Sustainability objectives	Council's asset services levels for stormwater and drainage are continually reviewed and are in line with the sustainability objectives adopted by Council in its Community Strategic Plan.	●

Public Toilets

Maintenance and management of 36 Public toilet facilities.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.13	Monthly audits of selected areas on a rotational basis	Audits of Councils public toilets were undertaken in accordance with agreed service levels. All monthly audits were completed, and actions addressed within the established frameworks outlines in the service level agreement in 2022-2023.	●
4.2.14	Cleaning public toilets as per agreed service levels and schedule	Maintenance and cleaning of public amenities were conducted in accordance with agreed service levels and schedules.	●

Technical Services

Provide strategic asset planning, engineering design and project delivery.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.15	Undertake asset revaluations in accordance with Local Government requirements	The revaluation of the open space and facilities, plant and fleet assets was undertaken in line with Local Government requirements. Council received the report from Australia Asset Advisory Group for the 2022-2023 Financial year.	●
4.2.16	Maintain and provide updated data for Service (Asset) Management Plans across asset categories	Service Management Plans were updated on-lining of new assets. This included review and implementation of maintenance standards and the development of renewal plans based on the asset needs. Council is preparing a suite of standard Asset Management Plans for each of its classes of Assets. These will be completed over the next 12 months.	●
4.2.17	Management of projects in accordance with Council's Project Management Framework	Council's Project Management Framework was implemented for all relevant projects for the 2022-2023 financial year. Reporting of projects through this framework happens monthly and updates provided through fortnightly meetings with the specific project governance teams and the Executive Leadership Team.	●
4.2.18	Complete and submit State and Federal Funding requests for approved projects	In 2022-2023 Council has been extraordinarily successful in receiving grants from multiples sources (State and Federal) and is in the process of delivering several large multi-million-dollar projects that are 100% grant funded. All grant funded project reporting is in accordance with the executed funding agreements. Acquittal of completed projects was undertaken in line with the funding deed requirements. Where needed extensions of time have been approved for various projects.	●
4.2.19	Administer natural disaster funding and project requirements	Closure of the natural disaster events from 2021 are now complete. Additional claims generated from August 2022 due to other impacting weather events were submitted to Essential Public Asset Reconstruction Works (EPARW) in September 2022. These claims were unsuccessful.	●

4.2.20	Engineering design projects completed within adopted / amended timeframes	<p>All design timeframes for the works program were established and communicated as part of the IWD/Tech Services monthly planning meetings. These so far have been delivered ahead of the agreed timeframes.</p> <p>Additional works are being included into the program where required with the acceptance of funding deeds and timeframes established in the funding deeds that can be met.</p> <p>The 2023-2024 Program of design works is already underway in terms of procurement and engagement of all required consultancy services.</p>	●
4.2.21	Review operation and oversight of community-led maintenance on council assets	<p>Council continued to be involved on a daily basis with all community led maintenance on Council Assets.</p> <p>This includes assessing the liability and risk to Council of these activities while at the same time balancing the expectations of the community.</p>	●

Building Maintenance

Provision of maintenance, cleaning and management of Council buildings, including offices, halls and community facilities.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.2.22	Complete and submit State and Federal Grant Funding requests for approved projects	<p>Council submitted eligible funding applications for all programs (State and Federal). Council was extraordinarily successful in 2022-2023 in receiving grants from multiples sources (State and Federal) government agencies and is in the process of delivering several large multi-million-dollar projects in 2023-2024 that are 100% grant funded.</p> <p>Council received funding for Pool upgrade works that are underway at Tumut, Khancoban and Batlow to improve the facilities. Stronger Council Communities Funding (SCCF) approvals received for the Tumbarumba Basketball Stadium and Riverglade Oval, Tumut amenities upgrades.</p>	●

4.3 PLAN AND PROVIDE A PROGRAM TO MAINTAIN THE LOCAL ROAD NETWORK.

Operational Plan Activity

Footpaths, Carparks, Kerb & Gutter.

Delivery of maintenance and renewal works across 73km of footpaths and cycleways and 144kms of kerb and guttering, and the provision and maintenance of sufficient, accessible carparking.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.3.1	Respond to customer requests for service relating to roads	<p>All customer requests and responses continue to be recorded through Council's ECM or CRM systems. These are actioned in accordance with Councils Complaint Management System and Policy.</p> <p>Customer requests in relation to roads are also captured in CRM or ECM and are responded to with an acknowledgment response within 48 hours and then sent to the relevant officer for investigation and scoping. The customer is always informed of what the outcome is of their request after it is fully investigated.</p>	●

Road and Bridges

Provision of safe and reliable transport network that facilitates movement around the local government area. Delivery of maintenance and renewal work across 700kms of sealed roads, 475kms of unsealed roads and 160 bridges.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.3.2	Maintain prioritised list of road upgrade projects	<p>Council's Works Department maintains a list of road upgrades which are prioritised according to the condition of the roadway which includes road user safety as one of the key criteria. Opportunities during the year were provided for the funding of prioritised road projects. These included Yaven Creek Road and Rural Local Road Repair Program funding. Council is preparing a Roads Asset Management Plan which will include all road projects to be undertaken over the next 10 years.</p> <p>The roads program for each year will be based on the Road Asset Management Plan which will categorise roads into one of five condition categories that range from 1 (Very good) to 5 (Very Poor).</p> <p>Category 4 and 5 roads will form the basis of Councils Roads program for the next 4 years.</p>	●

4.3.3	Complete annual condition assessment of sealed roads, unsealed roads and bridges	The annual condition assessment of all sealed and unsealed roads and bridges was completed in 2022 and the identified works that arose from that assessment have been completed in 2022-2023. More works associated with the condition audit will be undertaken in 2023-2024 as outlined in Council's adopted Delivery Program for the new financial year.	●
4.3.4	Management of TfNSW Regional Roads Block Grant for maintenance and capital works on regional roads	Council continued to roll out the TfNSW Regional Roads Block Grant Projects for maintenance Works. This year works were undertaken on the Alpine way Tooma Road.	●
4.3.5	Complete and submit State and Federal grant funding requests for approved projects	<p>Fifteen (15) funding applications were submitted for external funding this financial year to the total value of \$10,776,712.</p> <p>Eight (8) projects were approved for funding to the amount of \$6,209,896, four (4) projects are still pending a funding announcement to the amount of \$3,971,816 and three (3) applications were rejected to the amount of \$595,000.</p> <p>The funding announcement for Brindabella Road for \$17.4M was made in October 2022 with additional funding for the amount of \$20M announced in January 2023. The letter advising of the funding was received by Council in March 2023 with a formal project proposal currently being formulated with the Federal Government for the Planning and Design component of the project.</p>	●
4.3.6	Management of TfNSW Regional Roads REPAIR Grant for renewal / upgrade regional roads	<p>Council continued to roll out the TfNSW Regional Roads Repair Grant Projects for renewal and upgrade Works. This year grant funding was received for works to be undertaken on the unsealed sections of the Wee Jasper Road (only unsealed regional road in the LGA). Sections of this road has now been sealed. 8 x other Capital projects have also been identified, scoped, and commenced.</p> <p>Projects include:</p> <ul style="list-style-type: none"> › Tooma Road Paddys Falls - \$200K › Tooma Road Spring Creek - \$100K › Elliott Way - \$200K › Coppabella Road - \$100K › Old Tumba Road - \$300K › Greenhills Road - \$100K › Munderoo Ournie Road - \$100K › Tooma Road Greg Greg - \$100K › Tooma Road Wallargawah - \$300K › Tooma Road - \$200K 	●

4.3.7	Management of Federal Road to Recovery Grant	Council continued to roll out the Federal Governments Roads to Recovery Program. This year grant funding was received for seven (7) projects which are listed in Councils 2022-2023 Capital Works Program. Work is complete or underway on all seven (7) x grant funded projects.	●
4.3.8	Management of Federal Financial Assistance Grant roads component	Federal Financial Assistance (FAGs) grant received in advance during June 2023 for Financial Year 2023-2024.	●
4.3.9	Respond to customer requests for service relating to roads	All Customer requests and responses continued to be recorded through ECM or CRM. These are actioned in accordance with Council's Complaint Management System and Policy. Customer requests in relation to roads are also captured in CRM or ECM and are acknowledged response within 48 hours and then sent to the relevant officer for investigation and scoping. The customer is always informed on the outcome of their request after it is been fully investigated.	●

Road Safety

Partnership with Transport for NSW to implement a road safety program for the Snowy Valleys region which is based on a safe system approach (safe people, safe vehicles, safe roads and roadsides, safe speed).

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
4.3.10	Facilitate Traffic Committee Meetings	Council continued to facilitate the Local Traffic Committee with representatives from Council, Police, TfNSW as well as local Councillor and State elected representatives or their delegates. Council has met its obligations to facilitate four (4) x meetings a year with meetings held in August 2022, December 2022, February 2023, and May 2023. The minutes and recommendations that come out of the meetings are reported to Council for adoption following each meeting.	●
4.3.11	Complete and submit State and Federal Grant Funding requests for approved projects	Council submitted funding applications for all road programs (State and Federal) were eligible. Council has been extraordinarily successful in 2022-2023 in receiving grants from multiples sources (State and Federal) government agencies for its roads program and is in the process of delivering all these grant funded projects which are predominantly 100% grant funded. Some examples this year of where Council has received grant funding include Brungle Road Blackspot through Safer Roads. This project is underway and will be completed shortly.	●
4.3.12	Administration of road-related functions such as heavy vehicle access permits, approvals for works on roads (by parties other than Council) and road closure	All heavy vehicle (NHVR) applications and approvals continued to be reviewed and approved by the Road Safety Officer and Survey and Design team in a timely manner. Council received over 30 applications over the last 12 months. No applications are outstanding as of June 30, 2023. Complexities around access continues to be reviewed due to the impact of various construction activities in the area and a focus on minimising heavy vehicle movements with vulnerable people interactions are one of the key criteria that form part of the assessment and approval process.	●

4.4 PLAN AND DELIVER A CAPITAL WORKS PROGRAM TO RESPONSIBLY MANAGE AND MAINTAIN COMMUNITY INFRASTRUCTURE.

Operational Plan Activity

Building Maintenance

Provision of maintenance, cleaning and maintenance of Council buildings, including offices, halls and community facilities.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.4.1	Maintenance of Council buildings and facilities, including the replacement of aged infrastructure	Maintenance and repair of Council buildings and community facilities was conducted in accordance with agreed service levels and available budgets.	●

Drainage and Stormwater Management

Maintenance of 52kms of urban stormwater drainage pipes and 3801 pipe culverts in rural areas.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.4.3	Rectification and renewal work on urban stormwater networks	Snowy Valleys Council's Technical Services Department maintains a list of all stormwater and drainage rectifications works. Customer feedback and inspections continue to inform the needs for rectification and renewal works on urban stormwater networks. These works are prioritised according to the condition of the stormwater infrastructure which is reviewed and assessed annually. Staff are preparing a Stormwater and Drainage Infrastructure Asset Management Plan which will include all Stormwater and Drainage infrastructure projects to be undertaken by Council over the next 10 years.	●
4.4.4	Rectification and renewal work on rural culverts	Snowy Valleys Council's Technical Services Department maintains a list of all rural culvert rectifications works. Customer feedback and inspections continue to inform the needs for rectification and renewal works on rural culvert assets. These works are prioritised according to the condition of the culvert infrastructure which is reviewed and assessed annually.	●

Footpaths, Carparks, Kerb & Gutter

Delivery of maintenance and renewal works across 73kms of footpaths and cycleways and 144kms of kerb and guttering, and the provision and maintenance of sufficient, accessible carparking.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
4.4.5	Construction and maintenance of FOOTPATHS including the replacement of aged infrastructure	Footpaths continued to be maintained and upgraded to facilitate the changing demographic within the LGA and to address assets that are reaching the end of their useful lives.	●
4.4.6	Construction and maintenance of KERB AND GUTTER including the replacement of aged infrastructure	Kerb and Gutter continued to be maintained and upgraded to address assets that are reaching the end of their useful lives.	●

Road and Bridges

Provision of safe and reliable transport network that facilitates movement around the local government area. Delivery of maintenance and renewal work across 700kms of sealed roads, 475kms of unsealed roads and 160 bridges.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
4.4.7	Construction and maintenance of SEALED roads, including the replacement of aged infrastructure	<p>All identified reconstruction of SEALED Road projects were completed this financial year with the exception of the Brindabella Road Project. Works completed include Taradale Rd, Yaven Creek Rd, Heavy Patching with Brindabella Rd programmed to be delivered over a two financial year period.</p> <p>Council's Road assets continue to be maintained and upgraded within the LGA to address those road assets that are reaching the end of their useful lives.</p> <p>Council's Technical Services Department maintains a list of all road infrastructure. Council road works program is prioritised according to the condition of the road infrastructure which is reviewed and assessed annually. Council is preparing a Roads and Bridges Asset Management Plan. This Asset Management Plan will include all road and bridge maintenance / capital works projects to be undertaken by Council over the next 10 years.</p>	●
4.4.8	Construction and maintenance of UNSEALED roads, including the replacement of aged infrastructure	<p>All identified works for UNSEALED Roads was completed, including Gravel re-sheeting on Wee Jasper Rd, River Rd & West Gilmore Rd. Other works have been delivered around Disaster Relief Funding Arrangements on unsealed road assets.</p> <p>Councils UNSEALED Road assets continue to be maintained and upgraded within the LGA to address safety, trafficability and to meet all current relevant AUS roads standards for unsealed roads.</p>	●

5. OUR CIVIC LEADERSHIP

Our civic leadership and organisational governance foster open and transparent partnerships with our community.



5. OUR CIVIC LEADERSHIP

Our Civic leadership strategic direction centres on Council’s actions, advocacy, and representation in relation to strategic and long-term planning, reporting, governance, and customer service. It focuses on making Council’s processes more efficient and how Council communicates and consults with the community.

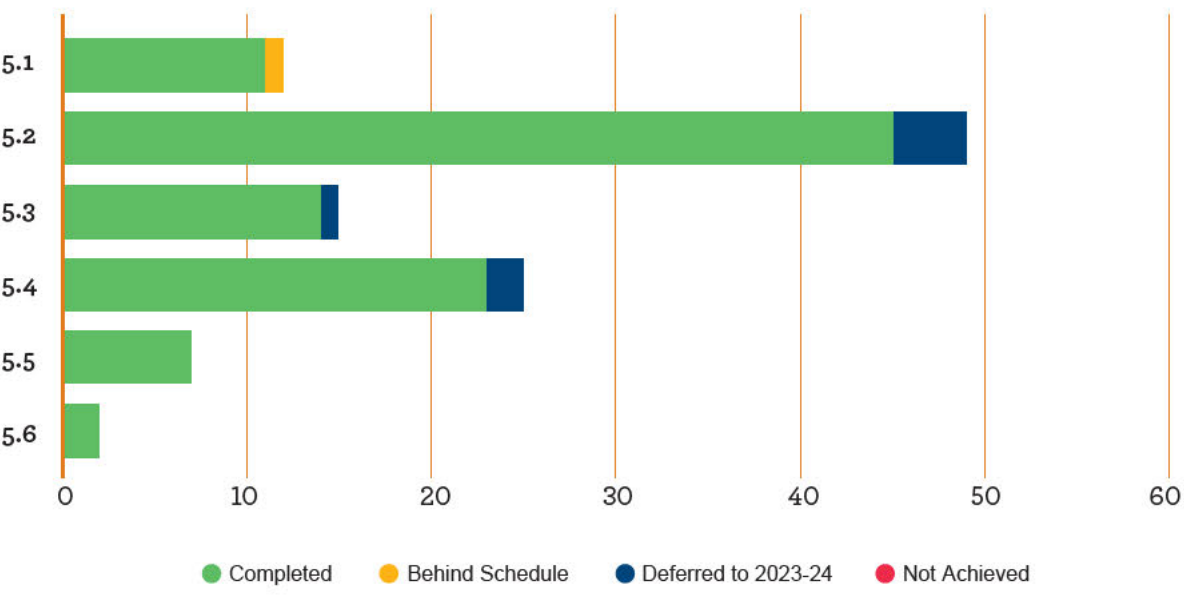
THE PRINCIPAL ACTIVITIES INCLUDE:

5.1	Communicate with our community and provide opportunities for participation in decision making.
5.2	Implement efficient and effective systems and processes to drive organisation that provide value for money.
5.3	Provide accessible and responsive customer service.
5.4	Maintain and deliver a governance framework that guides good decision making, accountability and legislative compliance.
5.5	Provide effective short-and-long-term financial management to deliver financial sustainability.
5.6	Proactively support and advocate for the needs of the community to other levels of government and organisations.

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ACTIONS

Progress by Principal Activity

5. OUR CIVIC LEADERSHIP



5.1 COMMUNICATE WITH OUR COMMUNITY AND PROVIDE OPPORTUNITIES FOR PARTICIPATION IN DECISION MAKING.

Operational Plan Activity

Community Development

Oversee the development and implementation of community development practices, events and programs that facilitate capacity building in the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.1.1	Administer the council volunteer management framework	Place Activation now has full administration of Council's volunteer management framework after this item was transferred across from Governance. Council continues to follow up on new volunteers including working with internal staff to ensure inductions take place.	●

Communication, Engagement and Corporate Planning

External communication of Council's operational activities and strategies, internal communication, community engagement and consultation, corporate strategic planning.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.1.2	Provide communication services and support including the production of media and project communication material	Communication services and support were provided including the distribution of 83 Media Releases covering a broad range of council business and decisions including Annual Event Sponsorship Program and Community Grants; responded to 83 media questions covering a broad range of topics; and the filming and sharing of Council Meeting wrap up videos featuring the Mayor & Deputy Mayor.	●
5.1.3	Production of updates via Rate Notice Insert	Promotional material, advertising and web content was developed in support of projects including the Draft Integrated Planning & Reporting Documents and Companion and Non-Companion Animals Policy for public exhibition; Council demerger discussions; park upgrades and the Council Newsletter.	●

5.1.4	Deliver Community Newsletter via email, community noticeboards and designed community distribution points	<p>The newsletter is distributed fortnightly on a Thursday and electronic copies are also available for download via the SVC website, where people can also subscribe to the email version. Hard copies are provided to customer service desks, Libraries and Child Care facilities.</p> <p>There are currently 590 people subscribed to the newsletter.</p>	●
5.1.5	Develop and maintain Council website	<p>The SVC website is maintained and developed as required to ensure it reflects and supports the current business of Council. During Quarter 4 major changes and updates were made to incorporate the introduction of more online Request System topics (linked to TechOne) and a new 'request' landing page is under development. A project page for the FOGO Facility was created and the A-Z Waste and Recycling Guide now live. The most popular search words were fees, forms and waste and the most popular pages were Contact Council, Careers with Council and Council Meetings.</p> <p>There were 67,205 visits to the website in 2022-2023.</p>	●
5.1.6	Administer Council's digital corporate performance and reporting system as module champion	<p>Communication & Engagement team worked in collaboration with the Manager Enterprise Systems on the implementation of migrating the Corporate Planning Module from Pulse to TechOne. The 2022-2023 Delivery Program/Operational Plan was uploaded to Council's new digital corporate reporting system (TechOne) and is scheduled to go live in July 2023.</p> <p>Training and support will be provided to those staff required to report for the first time on Council's new digital platform.</p>	●
5.1.7	Maintain and enhance Online Engagement opportunities	<p>Online engagement opportunities were maintained and enhanced where possible. The Draft Companion and Non-Companion Animals Policy featured as a high engagement policy with 137 submissions received and 1300 total visits to the page during the exhibition period.</p>	●
5.1.8	Administer and coordinate all Council's social media accounts	<p>Council posted 551 Facebook Posts engaging 95,363 viewers in 2022-2023.</p> <p>SVC Facebook increased its followers by 6.4%.</p> <p>The monthly Mayor/Deputy Mayor council meeting summary videos on Facebook and YouTube garnered over 750 views in total over Quarter 4 (April – June 2023), noting no video was recorded in June.</p>	●
5.1.10	Support projects managers to prepare engagement plans for high impact/ complex projects	<p>Communication Officer attended regular Project Meetings held under the Programs framework providing communications advice and engagement plans as required. Projects include Goldfields Park Upgrades, Pioneer Park Upgrades, Tumut Multipurpose Centre, Tumut Aerodrome Upgrades, Waste projects and Batlow Caravan Park Worker Accommodation.</p>	●

Leadership

Councillors:

- Represent the community by providing civic leadership, establishing sustainable strategic and policy direction, monitoring strategic performance, balance the competing demands for finite resources, make informed decisions and communicate those decisions clearly and often to the people of the Snowy Valleys.

Executive Leadership:

- Lead the organisation of Council oversee the achievement of Council's strategic objectives, manage the performance of the organisation of Council and meet legislative requirements.

Leadership Support:

- Support the Leadership of Council, Mayor and elected representatives through the provision of professional, timely and confidential administrative services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.1.11	Deliver Council meetings that facilitate community access and engagement	<p>Monthly Council meetings were held on the third Thursday of each month with an additional Extraordinary Meeting held on 29 June 2023.</p> <p>All meetings were live streamed and recorded, which were viewed by 1,078 community members.</p> <p>Council meetings can be found on the Snowy Valleys webpage and YouTube Channel. Doors open during Council meetings allowing attendance by the public to the Open Session.</p> <p>Opportunity is available to the public to speak on any matter that is on the Agenda via the Public Forum which is held immediately prior to the Council Meeting.</p>	●
5.1.12	Initiate and participate in Councillor Community Engagement	Many Councillors attended Professor Joseph Drew's public presentation, in both Tumut and Tumbarumba, on the findings of his study on the proposal for, de-amalgamation of Snowy Valleys Council.	●
5.1.13	Demonstrate leadership through participation in council committee	Councillors participated in committee meetings such as the Audit Risk & Improvement Committee, Local Traffic Committee and First Nations Liaison Committee. Where meetings are not attended, generally apologies were provided. On one occasion the absence (without notice) of two Councillors at the Tumut Aerodrome committee meeting caused the meeting to be inquorate and did not occur.	●

5.2 IMPLEMENT EFFICIENT AND EFFECTIVE SYSTEMS AND PROCESSES TO DRIVE ORGANISATIONAL SUSTAINABILITY AND SUPPORT STAFF.

Operational Plan Activity

Finance

Alignment of Council expenditure with strategic priorities and legislative reporting requirements including long term financial planning, accounts payable/receivable, rates and payroll.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.1	Management of Council's rates and revenue functions	Water accounts and Rates notices were issued each quarter.	●
5.2.2	Accurate processing of timesheets and calculation payroll	Processing of timesheets and calculation of payroll were completed and processed on time.	●
5.2.3	Accurate processing of accounts payable	Processing and payments of accounts payable were completed.	●

Fleet, Depot and Workshops

Oversee the purchase, utilisation, maintenance, repair and disposal of Council fleet and plant equipment. Ensure efficient use of space and resources through management of Council depots and workshops.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.4	Monitor heavy fleet utilisation	The monitoring of Council's heavy fleet utilisation is ongoing and is tracked on a fortnightly basis with a fortnightly report issued to supervisors & managers. This is supported by reporting monthly to the Executive Leadership Team. A 12-month report which includes a high-level review of the heavy fleet is also produced at the end of each financial year. These reports closely monitor Council's Heavy Fleet utilisation against industry benchmarks.	●
5.2.5	Monitor light fleet utilisation	The monitoring of Council's Light Fleet utilisation is ongoing and is tracked on a quarterly basis. Currently quarterly utilisation levels are over 85% for Council's light fleet.	●

5.2.6	Monitor small fleet utilisation	The monitoring of Council's small fleet utilisation is ongoing and is tracked on a 6-x monthly basis. Currently the 6 x monthly utilisation levels are over 90% for Council's small fleet.	●
5.2.8	Annual Report review report	The Annual Report on the Plant and Fleet Operations has been completed.	●
5.2.9	Manage Plant replacement program to facilitate the replacement of Heavy, Light & Small plant including purchase of new items and disposal of items being replaced	All replacement items in Council's fleet and plant operations were captured in the plant and fleet replacement budget adopted by Council at the end of June 2023. Ordering of these current replacement items is underway. There have been some delivery delays of plant and fleet items from the 2022-2023 budget which will result in budget carryovers to 2023-2024.	●
5.2.10	Ensure Council's fleet is maintained in a timely & cost-efficient manner	The management of Council's fleet and plant has met all service and availability targets in 2022-2023.	●
5.2.11	Monitor depots to ensure efficient use of space and resources	Council continually undertakes a review of the depots storage space to maximize the efficiency of the depot operations and reduce Council's Work, Health, and Safety (WHS) risk.	●
5.2.12	Manage external commercial works through workshop	There has been year-round strong demand for Commercial works. Staff resourcing levels need to be maintained at current levels to service the high demand.	●

Governance & Risk

Oversee the development of risk management and governance processes and behaviours that ensure Council compliance with all relevant laws, codes, and direction while meeting community expectations of integrity, probity, accountability and transparency.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.13	Deliver governance and risk training programs to the workforce	Governance induction and refresher training was offered to all employees, via the Greater Leadership Team, in December 2022 and March 2023.	●

Technology

Provision of robust, reliable secure and available ICT environment through strategic IT and network management and organisational IT support.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.14	Review the ICT Strategy Plan	Due to the end of the Council's IT Service contract the development of an ICT Strategy Plan is behind schedule action. Action has been rolled to 2023-2024 for completion.	●
5.2.15	Manage and review delivery of Managed Service Contract	Tender for the next 3-year Managed Service contract closed this quarter. A report was presented to Council in July 2023 with recommendation of the next Managed Service Contract.	●
5.2.16	Provide helpdesk services for efficient management of incidents and requests	A third member of the IT Support Team was employed, and requests are being processed by the 2 support officers as soon as possible.	●
5.2.17	Maintain Council corporate applications	The number of outstanding requests is being reduced significantly.	●
5.2.18	Manage review and schedule changeover of corporate hardware requirement	IT Support maintains the connection with the cloud applications but does not control the uptime or maintenance of these cloud-based applications.	●
5.2.19	Provide Network recovery, maintenance, and Backup activities	Scheduled maintenance for PCs and the network infrastructure is planned and occurs after hours. Unplanned connection outages are classified as the highest priority during work hours. This is an ongoing action.	●
5.2.20	Provide disaster recovery service	Changeover of corporate hardware will be reviewed and put out to tender in 2023-2024.	●
5.2.21	Ensure provision of Business Continuity of ICT Services	The generators are on a testing schedule with the workshop via Facilities Team. This is no longer managed by IT Support.	●

5.2.22	Cyber security management	Cyber Security management is an ongoing process which is monitored 24/7 via SVC's managed service provider. A monthly report is directed to IT Support. Any urgent matters are immediately reported to IT Support via phone and or email and a set of procedures for the end user and the end user's computer are issued.	●
5.2.23	Provide Business Systems User Support and Case Management	This is an on-going process. Council's software has three (3) levels of user support: 1. Internal Support provided by Enterprise Systems Manager (ESM). 2. General Software Support provided under SAAS Agreement (via TechnologyOne Customer Community). 3. Application Managed Service (AMS).	●
5.2.24	Enterprise system processes and procedures are reviewed and documented	Work in the Enterprise Resource Planning software space is exciting for council staff and customers as the software develops and more opportunities arise. The work programmed under the Ci to CiAnywhere migration program ensures that each business unit undergoes a review of internal workflows and process, ensuring that the next generation of processes maximise the software useability and functionality to meet Council's needs.	●
5.2.25	Ongoing Network Storage Management	Network Storage was constantly monitored, and owners requested to reduce the storage sizes and register all documents (where applicable) to ECM.	●
5.2.26	Enterprise System improvement are identified, analysed and reported	Council's enterprise resource planning software is TechnologyOne. Council is 50% through an uplift of its original installation of the software which commenced in 2021-2022 financial year and will continue through to 2024-2025 until the migration of TechnologyOne's Property and Rating suite to Ci Anywhere is complete.	●

Leadership

Councillors:

- › Represent the community by providing civic leadership, establishing sustainable strategic and policy direction, monitoring strategic performance, balance the competing demands for finite resources, make informed decisions and communicate those decisions clearly and often to the people of the Snowy Valleys.

Executive Leadership:

- › Lead the organisation of Council, oversee the achievement of Council's strategic objectives, manage the performance of the organisation of Council and meet legislative requirements.

Leadership Support:

- › Support the Leadership of Council, Mayor and elected representatives through the provision of professional, timely and confidential administrative services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.27	Coordinate mayoral and councillor attendance at events	Invitations for Councillors to attend community events, receptions and celebrations are sent to Councillors via a Councillor Calendar event with the invitation attached. The invitations are also uploaded to the Councillor portal for their access and included in the GM's weekly update to Councillors. All invitations with RSVP dates are responded to appropriately.	●
5.2.28	Councillor Professional Development Program	Cr Hayes and Cr Ham attended the 2023 Destination & Visitor Economy Conference May 2023 in Manly and Cr Chaffey, Cr Thomson and Cr Hughes attended the ALGA 2023 National General Assembly in Canberra. Councillor Workshops: 2022: November (x2), December (x1) 2023: February (x2), March (x2), April (x2), May (x2), June (x2) The attendance of Councillors at workshops on both Council meeting days and non-Council meeting days is approximately 85%. This is due to a number of factors such as councillors planned leave of absences, councillors being absent due to sickness and councillors having outside work commitments.	●

People and Culture

Ensuring Council's workforce has the right skills and capabilities to deliver on community priorities through the provision of strategic planning, organisational development and human resource services to all areas of Council's operations.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.29	Onboarding processes	A draft program was developed in consultation with the Director Community and Corporate. This action was delayed by other priorities and executive changeover but is expected to be completed by the end of July for delivery of the first session in August 2023.	●
5.2.30	Exit and Termination Processes	Business Partners offered and conducted voluntary exit reviews on an ongoing basis throughout the period as well as reviewing outcomes and identifying trends.	●
5.2.31	Provide skill and professional development opportunities for staff across the organisation	New draft training plans were developed for the 2023-2024 budget period. These will be presented to the Executive Leadership Team for approval and Consultative Committee for consultation at the next meeting.	●

5.2.32	Provided local apprenticeship, traineeships, cadetships and work experience opportunities at Council	<p>Entry level program continued throughout the year. A new program was developed in line with the new budget for 2023-2024 awaiting approval by the Executive Leadership Team.</p> <p>Work experience requests have continued to be processed as they are received in accordance with Council's procedure.</p>	●
5.2.33	Development and maintenance of Performance Planning and Management framework	Performance Planning and Management Framework was implemented, monitored, and maintained by People and Culture team throughout the period. Completion of some appraisals by employees and supervisors remain outstanding with measures in place to get these completed.	●
5.2.34	Employee Engagement Survey conducted annually	This survey will be conducted bi-annually so will fall due in quarter 2 of the 2023-2024 year.	●
5.2.35	Quality and timely recruitment processes are undertaken	<p>Our recruitment processes have continued to be delivered within policy, the Act and target timeframes despite the high level of recruitment activity being undertaken.</p> <p>Some recruitment processes have been delayed by several factors, including widespread skill shortages. The Council is working through a review of processes to ensure ongoing efficiency in recruiting to vacant positions.</p>	●
5.2.36	Provision of Employee Assistance Program (EAP)	Council has continued to provide a 24/7 accessible EAP service to our employees as well as critical incident support throughout the period. Additionally, Council has launched an SVC Wellbeing program incorporating the EAP.	●
5.2.37	Manage the Consultation Committee membership and training process	A new Consultative Committee was established and trained this year as well as a new Terms of Reference and review of committee processes.	●
5.2.38	Implement Council's Workforce Strategy	Actions from the workforce strategy due for implementation for this year have been implemented.	●

Program and Grants Management

Management of Council's project delivery within the Project Management Framework and delivery of Council's Community Grant Program. External grant funding opportunities are identified and assessed for projects strategically aligned with Council objectives.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.39	Provide oversight of Councils portfolio of projects to ensure the effective and efficient development and delivery of projects across the organisation	The project portfolio of externally funded projects is presented to the Executive Leadership Team monthly and to the Councillors and ARIC on a quarterly basis. A Major Project Oversight Committee has been established and will commence meeting in July 2023.	●
5.2.40	Undertake annual review of Project Management Framework and updated as required	Project Management Framework initialised in February 2022 and finalised in August 2022 with all projects following the Project Management Framework.	●
5.2.41	Provide oversight of SVC grants Framework for managing external grants to ensure that applications are strategically aligned and are part of the Project Management Framework gated process	In total, 32 projects were completed this financial year. Thirty (30) projects were acquitted with two projects currently being acquitted.	●
5.2.42	Facilitate and deliver ongoing Project Management Framework training and provision of support to Project Managers and staff	The Project Management Framework has been incorporated into the new employee induction information with additional training available for staff who are delivering projects. The Project Management Module in TechOne is now functional and additional training is also available through the TechOne University.	●

5.2.43	Administer the digital project management tools as module champion in alignment with the SVC ERP	Fifteen (15) funding applications were submitted for external funding this financial year for the amount of \$10,776,712. Eight (8) successful application, four (4) projects pending funding and three unsuccessful applications.	●
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Technical Services

Provide strategic asset planning, engineering design and project delivery.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.44	Provision of GIS Services to internal stakeholders	Council's Technical Services Department continued to provide GIS services to all internal stakeholders at Council. This service includes the provision of timely mapping services and the development of position specific data. This resource is an invaluable tool for Council staff and worthy of more resources and investment.	●

Workplace Health and Safety

The Safety and Systems function provides strategic and on ground service across all Council's operations focused on developing a positive culture within Council so as to deliver the best possible value to the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.2.45	Management of Electronic Safety Systems for Incident notification, Contractor management, Substance registers and safety Audits	The Risk and Safety Team continued to use the Damstra electronic safety management system. This allows monitoring and reporting on incidents, chemicals and contractors. 20% reduction in incidents was recorded for 2022-2023.	●
5.2.46	Maintain a safe and healthy workplace and promote a strong safety culture	Continual commitment to safety of all workers with incidents recorded and investigated. Audits were undertaken to ensure compliance.	●

5.2.47	Input into infrastructure Works Integrated Management System (IMS) to ensure Transport for NSW prequalification and ISO accreditation for Safety, Quality and Environment is maintained	Accreditation was achieved for the three standards of safety, quality, and environment. Certificates certified up until August 2025 have been received.	●
5.2.48	Participation is Safety, Risk and Quality Committee (SRQ)	The Risk and Safety Team take an active role in the SRQ Committee meeting by producing reports, completing required tasks, and answering questions as required.	●
5.2.49	Management of Workers Compensation claims including claims management, positive return to work outcomes and interaction with SVC insurer StateCover	Snowy Valleys Council continued to run an active return to work program that enhances worker outcomes and helps reduce costs in insurance premiums.	●
5.2.50	Provide injury management services	Snowy Valleys Council runs an initiative-taking injury management program in close consultation with our insurer to ensure we get workers back to work and meet our legal obligations.	●

5.3 PROVIDE ACCESSIBLE AND RESPONSIVE CUSTOMER SERVICE.

Operational Plan Activity

Cemetery Management

Maintenance and management of Adelong, Batlow, Brungle, Khancoban, Rosewood, Tooma, Pioneer, Tumubarumba and Tumut Lawn cemeteries including management of plot and niche purchases, transfer of interment rights, approvals of monumental works, issuing approvals to work in cemeteries.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.3.1	Administer burial plot preservation	Over a 12-month period Council received approximately 10 General Enquiries per week regarding Cemeteries. For the 2022-2023 Financial Year Council processed: <ul style="list-style-type: none"> › 26 Memorial / Monumental Permits requested and approved for Tumut. › 72 Burials - Tumut / Tumbarumba. › 18 Reservations – Tumut. › 2 Plaque enquiries and orders placed for Tumut. 	●

Customer Service

Provision of front-line customer service and associated administrative needs through Council's customer service desks and call centre.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.3.2	Management and administrative of call centre services	Peak time for SVC call centre was between 10am to 12 noon.	●
5.3.3	Provide front-line customer service support through customer service counters	A customer service representative is always accessible at our counters during regular business hours to assist customers with enquiries, payments and bookings.	●
5.3.4	Administer the funded delivery of ServiceNSW services	Completed in line with Service NSW Contract.	●

5.3.5	Administer facility bookings	All facility bookings were acknowledged within 2 working days.	●
5.3.6	Review opportunities for co-location of customer service facilities to achieve service efficiencies	This action will continue to be reviewed in 2023-2024.	●
5.3.7	Conduct service review of provision of ServiceNSW function	Service NSW functions continue to be provided by Council at the Tumbarumba Customer Service Centre. Service NSW contract expired on 1 July 2022. Council is still awaiting a new contract from NSW Government.	●

Drainage and Stormwater Management

Maintenance of 52kms of urban stormwater drainage pipes and 3801 pipe culverts in rural areas.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.3.8	Responding to customer requests for management and maintenance of urban and rural culverts	Snowy Valleys Council staff continue to manage and maintain urban and rural culvert customer requests through CRM and ECM systems. Customer requests continue to be assessed and responded to in a timely manner when received.	●

Footpaths, Carparks, Kerb and Gutter

Delivery of maintenance and renewal works across 73kms of footpaths and cycleways and 144kms of kerb and guttering and the provision and maintenance of sufficient, accessible carparking.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.3.9	Responding to customer request for management and maintenance of footpaths and kerb and gutter	All Customer requests and responses continue to be recorded through Council's ECM or CRM systems. These are actioned in accordance with Council's Complaint Management System and Policy. Customer requests in relation to roads are also captured in CRM or ECM and are acknowledged with a response within 48 hours and then sent to the relevant officer for investigation and scoping. The customer is provided with an update on the status of their request following a thorough investigation.	●

Growth and Development

The provision of development control includes town planning functions, building certification processes, environmental health and management, including food safety and onsite sewage maintenance and heritage advisory and support services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.3.10	Review delivery of pre-lodgment advice service	Council is advanced in the review of its delivery of pre-lodgment advice services following a detailed review of its current service provisions, the development of a new and revised workflow process and development of templates to support the new workflow. The review of the governance framework has ensured that Council provides a consistent, predictable, and best practice pre-lodgment advice services to both industry and the community. The pre-lodgment workflow processes are currently being configured in Council's operating system and will be interfaced with the New South Wales Planning Portal.	●

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Leadership Support:

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Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.1.11	Management of Mayoral correspondence	Correspondence to the Mayor and/or Councillors was appropriately actioned. Correspondence is acknowledged and tasked to the appropriate Council officers where necessary. Requests from residents are actioned and followed up, and Councillors are advised of the outcome. Invitations to civic events are acknowledged, and Councillor participation is arranged. The Councillor's calendars are updated as required. Ministerial correspondence is uploaded to the Councillor portal and added to the General Manager's weekly update to Councillors.	●
5.3.12	Councillor request management	1% of Councillors are using the Councillor Portal to lodge Councillor enquiries. All other enquiries are received by email by either the GM, Directors, Managers, or Councillor Support. A reassessment of how Councillor enquiries are lodged and recorded may be needed and refresher training of how to use the portal for submissions may be appropriate if we wish to continue using that system.	●

Parks and Open Spaces

Maintenance and management of approximately 168 parks and open spaces across the Snowy Valleys featuring playgrounds, furniture, BBQs, footpaths, bridges, carparks, gardens and significant trees. Management of 50,000 trees in urban areas on land owned and/or controlled by Council.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.3.13	Administer Park and Open Space Bookings	Council received 276 Facility booking enquiries that were received and actioned for the 2022-2023 financial year. This is significant increase on the previous year which was impacted by COVID-19 and the temporary introduction of social distancing legislation and requirements during that period.	●

5.4 MAINTAIN AND DELIVER A GOVERNANCE FRAMEWORK THAT GUIDES GOOD DECISION MAKING, ACCOUNTABILITY AND LEGISLATIVE COMPLIANCE.

Operational Plan Activity

Children Services

Council operates four children services Carcoola Children's Centre, Khancoban Preschool, Khancoban Toy Library and Puggles Mobile Childrens Services Van which are funded through income streams from Federal and State Government and fees charged to families.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.1	Administer service funding reporting and acquittal requirements	All reporting milestones were met in the required timeframe.	●
5.4.2	Policies, procedures, forms and templates are reviewed and updated as per monthly program	Policies, procedures and templates are updated as per program.	●

Community Transport

Community Transport provision is operated from the Multi Service Outlet in Tumbarumba and Tumut District Community Transport. Community Transport is available for those in the Commonwealth Home Support Program target group for a variety of activities and day-to-day living.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.3	Administer service funding reporting and acquittal requirements	Service reporting and funding acquittals were completed within the required timeframes and will be ongoing. Manager continues to receive training on completion of reports to ensure that more than one staff member can complete required reports.	●
5.4.4	Advocate and apply for funding to sustain services	Annual funding for Community Transport is recurrent and is secured until June 2024, when Support at Home funding commences. A consultant has been engaged to identify unit costs to be able to develop budgets more appropriately, set user fees and advocate for more funding if needed. This work will be completed in 2023-2024.	●

Governance & Risk

Oversee the development of risk management and governance processes and behaviours that ensure Council compliance with all relevant laws, codes, and direction while meeting community expectations of integrity, probity, accountability and transparency.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.5	Convene the Safety Risk and Quality Committee	SRQ Meetings was delivered as per Council's meeting schedule.	●
5.4.6	Support and facilitate the Audit Risk and Improvement Committee	Four ordinary meetings of the Audit Risk and Improvement Committee were held throughout 2022-2023. An extraordinary meeting was held in September 2022 to discuss the draft financial statements as per the forward meeting plan.	●
5.4.7	Coordinate an internal audit in line with the internal audit strategic plan	Two internal audits were completed in 2022-2023 as planned. The final internal audit reports for Asset Management as well as Management Accounting and Financial Reporting Controls were presented to the Audit Risk and Improvement Committee (ARIC) at the 10 May 2023 ARIC meeting. As requested by ARIC the reports and the findings were brought to the attention of the Councillors via a confidential attachment at the June 2023 ordinary council meeting.	●
5.4.8	Facilitate reporting of progress of audit recommendations and tasks	The progress of audit recommendations (the Audit Matrix) was presented to the Audit Risk and Improvement Committee as well as the Safety Risk and Quality Committee each quarter throughout the 2022-2023 year.	●
5.4.9	Enterprise risk registers reviewed annually and are current	Annual review completed on 30 Sept 2022.	●
5.4.10	Coordinate complaints management and resolution framework	Complaints being processed in alignment with the Complaints Management Policy and Procedure.	●
5.4.11	Coordinate responses to requests for information under the <i>Government Information (Public Access) Act (GIPA)</i>	All GIPA applications were processed in alignment with the Access to Information Policy, the Information Guide, and internal procedures. A total of 106 GIPA applications were received, of which five were formal applications. Governance staff completed advanced GIPA training throughout the 2022-2023 year.	●

5.4.12	Manage Council's Insurance policies including policy maintenance, notifications and reviews	Completed.	●
5.4.13	Manage Council's Insurance claims including receipt, assessment determination and coordination of reporting	Claims continue to be managed within acceptable parameters.	●
5.4.14	Undertake review and testing of the Business Continuity Plan	At the end of the financial year, reductions of claims were down 62.5%.	●
5.4.15	Coordinate the citizenship ceremonies	A successful citizenship ceremony was held on Australia Day 2023, with 33 new Australian citizens.	●

Growth and Development

The provision of development control includes town planning function building certification processes, environmental health and management, including food safety and on-site sewage maintenance and heritage advisory and support services.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.4.17	Review Planning Charges for transition to cost recovery	Council undertook a comprehensive review of its fees and charges to reflect actual cost of providing the service in the case of non-statutory fees and in the case of statutory fees, the maximum fee under the relevant legislation. Changes have been made to the revenue policy to ensure that items reflect legislation and references to legislation sections and clauses have now been included.	●

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Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.18	Implement Integrated Planning & Reporting Framework	2023-2024 Integrated Planning & Reporting Suite was adopted at Council's Extraordinary Meeting on 29 June 2023.	●

Multi Service Outlet (MSO)

Operations of Tumbarumba Retirement Village and delivery of services (Meals on Wheels, Home Modifications and Maintenance, Domestic Assistance, Respite and Social Support) to aged and disabled members of the community.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.19	Administrator service funding reporting and acquittal requirements	Reporting and acquittals completed by required deadlines. Recruitment of staff has improved this requirement. This is an ongoing requirement that will continue in 2023-2024.	●

Regulatory Services

Monitoring and enforcing of compliance requirements across public health, environment, town planning and animal management.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.20	Management of companion animal compliance including the provision of ranger services	<p>In 2022-2023, across Snowy Valleys Rangers impounded 78 companion Animals.</p> <p>DOGS</p> <p>In holding (seized) – 39</p> <p>Returned to owner – 22</p> <p>Transferred to a rescue facility – 30</p> <p>CATS</p> <p>In holding (seized) – 39</p> <p>Returned to owner – 2</p> <p>Transferred to a rescue facility – 35</p> <p>Unfortunately, after being examined by local veterinarian, 32% of companion animals were euthanised.</p>	●
5.4.21	Operation of Council's pound facilities in a manner that meets animal welfare standards	Both pounds (Tumbarumba & Tumut) operate as a 'Holding' facilities which is working well. Council's first preference is to educate and return companion animals to their owners.	●
5.4.22	Perform compliance and regulatory public health inspections, investigations and assessments to ensure public health and safety compliance with NSW Food Regulations partnership and relevant legislative requirements	<p>Council participated in the New South Wales Food Authority Partnership Program within the reporting period having undertaken 95% of food shop inspections in accordance with the risk settings adopted by the Authority.</p> <p>Council continues to partner with local food shops and temporary licence holders to ensure that high standards of food safety are achieved for the protection of consumers. Within the reporting period Council partnered with the New South Wales Food Authority to hold an information seminar with local food shop operators to raise awareness of the importance of food safety and promote Council's role in undertaking regular food shop inspections. The seminar was well attended by both local operators and a number of other Council officers from adjoining Councils.</p>	●

5.4.23	Review management of on and off-street parking	Council undertook programmed and reactive enforcement parking campaigns in both Tumut and Tumbarumba central business districts in relation to timed parking to increase parking turnover and accessible parking to ensure disability parking availability. Council engaged Stantec to prepare a Tumut Traffic Study as an outcome of the Local Strategic Planning Statements (LSPS) which identified that the community is supportive of increased parking campaigns within the central business districts to further increase parking availability and associated compliance.	●
5.4.24	Management of environmental compliance including administration of environmental customer requests, undertaking of inspections and investigations and the enforcement of legislation	Council responded to several environmental complaints regarding land clearing and is currently working with NSW State Government Agencies to remedy the breaches in legislation. Council continues to collaborate with landowners to resolve the matter and if compliance cannot be achieved Council may pursue actions in the Land and Environment Court to achieve compliance.	●

Governance & Risk

Oversee the development of risk management and governance processes and behaviours that ensure Council compliance with all relevant laws, codes, and direction while meeting community expectations of integrity, probity, accountability and transparency.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.25	Maintain quality, accessibility and timely publishing of Council's meeting business papers and minutes.	Council business papers were published to Council's website 5 business days before the Council meeting every month, except the May meeting as well as the two June meetings. The draft minutes are taking longer than the measure of 3 business days to publish to Council's website. Under the Code of Meeting Practice, there is no requirement for the draft minutes to be published to the website. On average it takes 5 business days before the draft minutes are published to Council's website.	●
5.4.26	Administer and maintain the digital risk, delegation, disclosure, and policy registers	The digital registers for risk management, delegations, policy, and disclosures are maintained as required.	●

Communication, Engagement and Corporate Planning

External communication of Council's operational activities and strategies, internal communications, community engagement and consultation, corporate strategic planning.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.4.27	Council's Integrated Planning and Reporting documents comply with the <i>Local Government Act 1993</i> and the <i>Local Government (General) Regulation 2021</i>	<p>Snowy Valleys Council's 2021-2022 Annual Report was presented and endorsed by Council at its November 2022 Ordinary Meeting. At Council's Extraordinary Meeting on 29 June 2023, Council adopted its 2023-2024 Integrated Planning and Reporting (IP&R) documents.</p> <p>The full suite of IP&R Documents can be viewed on Snowy Valleys Council's website.</p>	●

5.5 PROVIDE EFFECTIVE SHORT- AND LONG-TERM FINANCIAL MANAGEMENT TO DELIVER FINANCIAL SUSTAINABILITY.

Operational Plan Activity

Finance

Alignment of Council expenditure with strategic priorities and legislative reporting requirements including long term financial planning, accounts payable/receivable, rates and payroll.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.5.1	Manage and report on Council's financial positions and performance	Council's financial statements for 2021-2022 were audited and endorsed by Council at its November 2022 Ordinary Meeting.	●
5.5.2	Deliver Quarterly Budget Review	Quarterly Budget Review for March 2023 was presented and adopted by Council at its June 2023 Ordinary Meeting.	●
5.5.3	Deliver Annual Operational Budget, Long Term Financial Plan	2023-2024 Operational & Capital Budget, and the 2023-2033 Long-Term Financial Plan was adopted by Council during Extraordinary meeting on 29 June 2023.	●
5.5.4	Completion of Council's annual financial statement	The 2021-2022 Financial Statements were completed and submitted within legislative timeframe (30 November 2022).	●

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Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.5.5	Manage implementation and maintain oversight of adopted organisation service reviews	Prioritisation of the Multi Service Outlet Service Review (Delivery of Service) is under review.	●
5.5.6	Manage organisation financial outcomes compared to industry benchmarks	As of 30 June 2022, five out of six performance measures were met. Operating performance ratio did not meet OLG benchmark. 2022-2023 Industry Benchmarks are provided to Council around September/October 2023.	●

Program and Grant Management

Management of Council's project delivery within the Project Management Framework and delivery of Council's community grant program. External grant funding opportunities are identified and assessed for projects strategically aligned with Council objectives.

Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved			
OP Code	Action Name	Comments	Status
5.5.7	Collate external grant funding opportunities from teams and assist in identifying and assessing suitable projects for application that are strategically aligned with SVC initiatives and are included in the Delivery Program	Grant funding opportunities provided to teams internally and submitted to ELT monthly. Fifteen (15) funding applications were submitted for external funding this financial year for the amount of \$10,776,712. Eight (8) successful application, four (4) projects pending funding and three (3) unsuccessful applications.	●

5.6 PROACTIVELY SUPPORT AND ADVOCATE FOR THE NEED OF THE COMMUNITY TO OTHER LEVELS OF GOVERNMENT AND ORGANISATIONS.

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Status Key: ● Completed ● Behind Schedule ● Deferred to 2023-2024 ● Not Achieved

OP Code	Action Name	Comments	Status
5.6.1	Councillors undertake advocacy initiatives in accordance with the adopted priorities	Councillor advocacy during Quarter 4 has focused on matters arising from Council Meeting Notice of Motion Resolutions relating to Humelink - request made to the Department of Planning, Industry and Environment for an extended submission period for the Environmental Impact Statement.	●
5.6.2	Participate actively on the Canberra Region Joint Organisation and support initiatives that deliver benefits to the local community	Council actively participates in Canberra Region Joint Organisation (CRJO) meetings with the General Manager attending the General Manager Advisory Group (GMAG) and Board Meetings and the Mayor attending the Board Meetings.	●

CAPITAL WORKS PROGRAM

We completed or progressed capital projects and programs such as upgrades to roads, footpaths, improvements to parks and sporting facilities, and improvements to buildings and updated amenities.

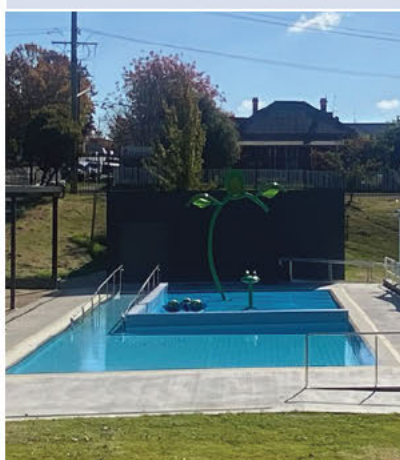
The selection of key capital projects and programs noted below were part of our \$27.8 million capital works program for 2022-2023.

Yaven Creek Road



The \$900,000 funded Yaven Creek Road Project was completed. The project included culvert replacement, road realignment, road widening and pavement reconstruction of 1.58km section of road at the area adjacent to the Snowy Mountain Highway. This project was funded from the Federal Government's Local Roads and Community Infrastructure Program Round 3.

Tumut Pool Upgrades
– Stage 2



The brand-new learn-to-swim pool and splash play zone opened in December 2022. The new state-of-the-art facility replaced the old toddler and baby pools and quickly became a popular gathering place for families throughout the summer of 2023.

The project also included installation of separate pool filtration and chlorination systems.

Council secured \$900,000 in funding under the Local Economic Recovery program, which is jointly funded by the Australian and New South Wales governments.

Itinerant Workers
Accommodation,
Batlow Caravan Park



Council extended the Batlow Caravan Park by installing new buildings to increase accommodation options and availability in Batlow. The project provides additional 60 permanent beds to support the local Horticultural and Forestry industries of Batlow.

Council received just over \$3.95M from the NSW Government Bushfire Industry package – Sector Development Grants for the upgrade to the Batlow Caravan Park.

Mannus Glenroy Road



Road widening and pavement strengthening works were completed on Mannus Glenroy Road. Work completed will improve road safety and increase efficiencies for our local timber industry. This \$741K project was funded from the Federal Government's Local Roads and Community Infrastructure Program Round 3.

Tumut Riverwalk Widening



Council worked with the Anglican Parish of Tumut to widen a section of path from the pump shed (down from the church) along the river's edge to Pioneer Park.

The extra metre of width has enhanced accessibility for pedestrians, runners, cyclists and mobility vehicles, eliminating the need for single-file usage on this portion of the pathway.

Bushfire-generated Green Waste Program



A total of 23,025 tonnes of bushfire destroyed trees were cleared from roadsides and public spaces across the Snowy Valleys. Council selected 350km of high-traffic roads and popular recreation areas for the program including Paddy's River Falls, Weemala Lookout, Miles Franklin Drive, Tooma Road and Back Kunama Road. Priority was also given to fire trails accessed by emergency services. All trees removed under this program were inspected by qualified arborists and ecologists.

Council received \$7.48 million under the NSW Government's EPA Bushfire-generated Green Waste program to complete the project.

CAPITAL WORKS PROGRAM

Capital Works Program Classification	Actual Amount Spent (\$)
CB01 – Transport	
Bridges – Renewals	\$351,030
Sealed Pavement (Local)	\$1,330,696
Sealed Pavement (Regional)	\$316,384
Sealed Surface (Local)	\$1,155,469
Sealed Surface (Regional)	\$216,392
Unsealed Pavement (Local)	\$2,264,016
Unsealed Pavement (Regional)	\$310,000
Footpaths	\$33,505
Kerb & Guttering	\$49,305
Rural Culverts	\$340,094
LRCI3 Mannus Glenroy Road	\$751,098
LRCI3 Yaven Creek Road	\$889,406
Brindabella Road (Fixing Country Roads Program)	\$2,237,272
Brungle Road Black Spot Grant	\$510,148
Reedy Creek Footbridge	\$73,909
Total for Transport	\$10,828,724
CB02 – Plant Replacement Program	
Plant & Equipment – Heavy Vehicle	\$891,495
Plant & Equipment – Light Fleet	\$280,000
Plant & Equipment – Small Plant	\$50,000
Total for Plant Replacement Program	\$1,221,495

Capital Works Program Classification	Actual Amount Spent (\$)
CB03 – Drainage	
Urban Stormwater Renewals	\$51,843
Kent Street Stormwater	\$32,934
Total for Drainage	\$84,777
CB04 – Customer Service	
Total for Customer Service	\$0
CB05 – Buildings	
Buildings – Renewals	\$236,036
Buildings – Upgrades	\$110,405
Evac Centre/Basketball Tumut	\$338,849
Retirement Village Retaining Wall	\$20,451
Batlow Ag Building Roof Cladding	\$90,445
Batlow Pool Upgrade (BLERF)	\$1,420,480
Tumut Pool Upgrade (BLERF)	\$746,038
Khancoban Pool (BLERF)	\$426,899
RHB Toilets Upgrade	\$9,632
Tooma Hall (BLERF)	\$448,000
Tumbarumba Office Generator	\$65,667
Land Purchase, Tumut Plains (RFS Brigade)	\$52,321
Ournie Community Hall (BLERF)	\$504,806
Cemeteries Masterplan	\$5,734
Replacement of Tumut & Tumbarumba Emulsion Tanks	\$173,658
Chemical Storage Facility (Tumut Depot)	\$26,040
Total for Buildings	\$4,675,461

Capital Works Program Classification	Actual Amount Spent (\$)
CB06 – Open Spaces	
Open Spaces – Renewals	\$1,104,660
Bull Paddock Drainage & Oval Extension	\$462,277
Richmond Street Playground Equipment	\$27,843
Booth Street Bins	\$25,868
Fitzroy Park Bollards	\$30,281
Mannus Lake Vegetation Restoration	\$12,218
Goldfields Park Upgrade	\$185,319
DPIE Public Spaces Legacy Program – Pioneer Park	\$453,042
Adelong Falls Heritage Grant	\$25,877
RSFF Bullpaddock Lighting	\$69,888
Jarrah Oval Disabled Carpark	\$29,416
Total for Open Spaces	\$2,426,689
CB07 – Economic Development	
Snowview Estate	\$1,315,947
Batlow Caravan Park (NSW Bushfire)	\$2,045,030
Tumut Aerodrome	\$533,204
Total for Economic Development	\$3,894,181
CB## – Intangible Assets	
Enterprise Resource System Uplift and Upgrade	\$672,252
Total for Intangible Assets	\$672,252

Capital Works Program Classification	Actual Amount Spent (\$)
CB08 – Waste	
Waste – Upgrades	\$110,246
FOGO	\$443,228
EPA Bushfire Recovery Program for Council Landfills, Phase 2	\$300,000
EPA Bushfire Greenwaste	\$1,298,171
Gilmore Facility – Upgrade	\$211,573
Bin Harmonisation	\$25,427
Total for Waste	\$2,388,645
CB09 – Water	
Water Mains – Renewals	\$70,110
Water Treatment Plant (WTS) – Renewals	\$163,909
Water Treatment Plants Swipe Card Facility	\$893
Tumbarumba Dam Wall	\$60,909
SCADA Upgrades – Water	\$140,510
Minor Water Treatment Plant Projects	\$75,954
Total for Water	\$512,285

Capital Works Program Classification	Actual Amount Spent (\$)
CB10 – Wastewater	
Sewer Main Renewal/Relining	\$495,863
Sewer Treatment Plant (STP)	\$33,040
Sewer Pump Station	\$66,741
SCADA Expansion (Tumba & Khanocban)	\$137,445
Sewer Treatment Plant Swipe Cards (STP)	\$9,603
SCADA System Expansion & renewals	\$137,454
Total for Wastewater	\$880,146
Total Spent	\$27,584,655
Adjusted Capital Works Budget	\$27,871,592

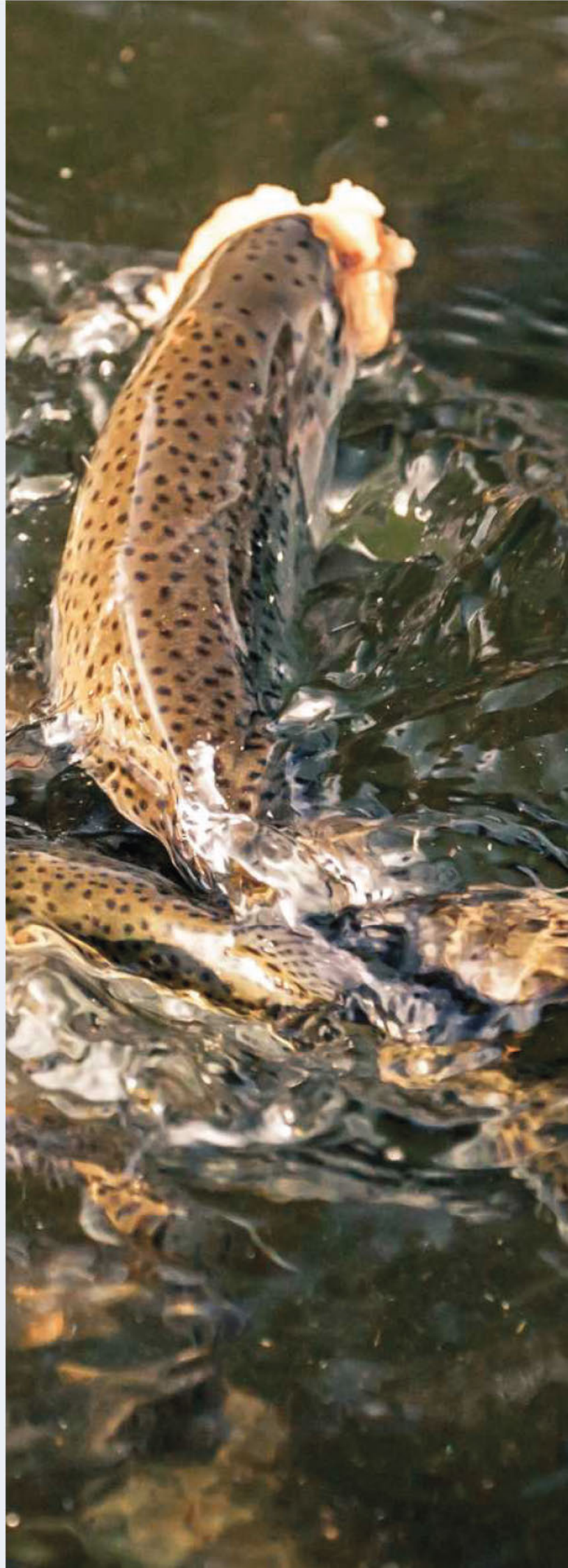


ADDITIONAL STATUTORY INFORMATION

This section of the Annual Report contains statutory information that Council is required to report as set out in section 428 of the *Local Government Act 1993* and Local Government (General) Regulation 2021. Copies of the Act and Regulations can be accessed from www.legislation.nsw.gov.au.

Other Legislation includes:

- › *COMPANION ANIMAL ACT 1998 AND COMPANION ANIMAL REGULATION 2008.*
- › *GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009 AND REGULATION.*
- › *ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979.*
- › *DISABILITY INCLUSION ACT 2014.*



GRANT SUCCESS

In addition to the funding received from Commonwealth Financial Grants (FAG) and NSW Stronger Communities Fund (SCF), council received a number of Federal and State Government grants 2022-2023 to assist with provision of facilities and services to the community.

Council received around \$20.31 million in grant funding for Operational projects and just over \$14.58 million in grant fund were awarded for a variety of capital projects to improve infrastructure in the Local Government Area.

IMAGE: BATLOW SHOWGROUND



GRANTS PAID TO COUNCIL DURING 2022-2023

Purpose	Amount \$
General Purpose Grants	
Financial Assistance	\$7.182M
Total General Purpose Operational Grants	\$7.182M
Specific Purpose Grants – Operational Grants	
Sewage Services	\$8K
Childcare	\$1.536M
Community Care	\$1.747M
Heritage and Culture	\$19K
Library	\$101K
Noxious Weeds	\$58K
Natural Disaster	\$5.270M
Street Lighting	\$46K
Domestic Waste Fund Grant	\$466K
Transport (other roads and bridges funding)	\$410K
Bushfire Services	\$422K
Transport for NSW contribution (regional roads, block grant)	\$1.186M
Other Contributions	\$71K
Total Specific Grants – Operational Grants	\$11.340M
Capital Grants – Specific Purpose Grants	
Community Care	\$2.749M
Recreation and Culture	\$2.304M
Natural Disaster	\$2.010M
Domestic Waste Fund Grant	\$995K
Transport (Roads to Recovery)	\$805K
Transport (other roads & bridges)	\$1.942M

Recreation and Culture	\$1.463M
Roads and Bridges	\$2.304M
Other contributions	\$107K
Total Specific Purpose Capital Grants	\$14.401M

SOURCE OF GRANTS

Commonwealth Funding	\$1.162M
State Funding	\$12.750M
Other Funding	\$265K

GRANTS AND DONATIONS AWARDED BY COUNCIL

Local Government Act 1993 s356

Local Government (General) Regulation 2021 217 (1) (a6)

Category of Grant	Amount \$
Donations – Rates and Charges	\$98,253
Donations – Waste Management	\$3,042
Donations – Water	\$21,613
Donation – Wastewater	\$11,043
Donation – Other	\$26,640
Heritage Grants	\$13,000
Community Strengthening Grant	\$60,000
Charles Sturt University Grant	\$10,500
Capital Sports Grant	\$40,000
Total	\$284,091

FINANCIAL ASSISTANCE

Local Government Act 1993 s428 (4) (b)

Local Government (General) Regulation 2021 cl132

Donations – Rates and Charges

Organisation	Details	\$ Value
Batlow Rescue Squad	All Rates & Charges	\$1,896
Batlow Community Hall (Literary Institute)	All Rates & Charges	\$3,531
Batlow Museum	All Rates & Charges	\$1,271
Brungle Memorial Hall & Fire Services (Brungle Hall)	All Rates & Charges	\$675
Gilmore Hall & Fire Service (Gilmore Hall)	All Rates & Charges	\$871
Adelong Mens Shed	All Rates & Charges	\$1,391
Tumut Museum	All Rates & Charges	\$2,219
Tumut Boys Club Hall	Non rateable – all other charges	\$1,816
Adelonia Theatre	All Rates & Charges	\$1,391
Tumut Town Band	All Rates & Charges	\$3,972
Tumut Guides	Non rateable – all other charges	\$1,618
Montreal Theatre	All Rates & Charges	\$4,098
Tumut Scouts	Non rateable – all other charges	\$1,618
Tumut Rescue Squad	All Rates & Charges	\$2,499
Brungle Hall/Park	Non rateable – all other charges	\$717
Tumut Clay Target Club	General Rates – different between business & farmland	\$375
Southwest Slopes Sporting Archers	General Rates – different between business & farmland	\$593
Tumut Art Society	General Rates – 50% reduction in business rate	\$488
Adelong showground	Non rateable – all other charges	\$2,940
Mens Shed Tumbarumba	Rates waiver (on lease), water, sewer	\$9,909
Mens Shed Tumut	User agreement is silent on who pays rates & charges	\$3,350
Batlow Showground	Non rateable – all other charges	\$38,659

Tumut Racecourse	All Rates & Charges	\$5,424
Khancoban Op Shop (KUVA)	All Rates & Charges	\$1,635
Tumbarumba Tennis Club	All Rates & Charges	\$1,391
Rosewood Golf Club	Difference between old rural club and new business rating category upon rate harmonisation	\$744
Khancoban Country Club	Difference between old rural club and new business and farm rating category upon rates harmonisation	\$1,217
Tumbarumba Golf Club	Difference between old rural club and new business and farm rating category upon rates harmonisation	\$1,945
Total		\$98,253

Donation – Waste Management

Organisation	Details	\$ Value
Batlow Pre-school	One garbage charge & waste access (rates are exempt)	\$614
Tumut Pre-school	One garbage charge & waste access (rates are exempt)	\$614
Adelong Pre-school	One garbage charge & waste access (rates are exempt)	\$614
St John Anglican Church	Gate waste fees (12 loads at \$50)	\$600
St Vincent De Paul	Gate waste fees (12 loads at \$50)	\$600
Total		\$3,042

Donation – Water

Name of Recipient	Details	\$ Value
Tumut Acclimatisation Society	5000 KL of raw water & water sampling charge	\$5,250
Tumut Rugby League Football Club	400 KL domestic water allowance	\$980
Tumut Rugby League Football Club	10 ML Twickenham Oval Raw water allowance	\$10,000
Landcare	2000 KL allowance as per resolution 2012	\$4,700
Tumbarumba Racecourse	Water meter size donation (difference 20mm to 40mm)	\$683
Total		\$21,613

Donation – Wastewater

Name of Recipient	Details	\$ Value
Jehovahs Witness – Tumut	Annual sewerage charges 75% - 20mm	\$413
Church of St Paul – Talbingo	Annual sewerage charges 75% - 20mm	\$413
St Vincent De Paul – Tumut	Annual sewerage charges 75% - 20mm	\$413
Church of England – Tumut	Annual sewerage charges 75% - 20mm	\$413
The Presbyterian Church – Tumut	Annual sewerage charges 75% - 20mm	\$413
Uniting Church Australia – Tumut	Annual sewerage charges 75% - 20mm	\$413
Uniting Church Australia – Tumbarumba	Annual sewerage charges 75% - 20mm	\$413
CWA Batlow	Annual sewerage charges 75% - 20mm	\$413
AASIAN Conference – Tumut	Annual sewerage charges 75% - 20mm	\$413
CWA – Tumut	Annual sewerage charges 75% - 20mm	\$413
Tumut Netball Association	Annual sewerage charges 75% - 20mm	\$413
Tumut Golf Club	Annual sewerage charges 100% - 50mm	\$3,440
Tumut Rugby League Football Club	Annual sewerage charges 100% - 25mm	\$860
Tumut Showground Trustees	Annual sewerage charges 100% - 40mm	\$2,220
Total		\$11,043

Donations - Other

Name of Recipient	Details	\$ Value
Batlow Museum	Insurance	\$1,000
Adelong Alive Museum	Insurance	\$1,000
Tumut Museum	Insurance	\$1,000
Tumbarumba Pipes and Drums	Annual Donation	\$3,000
Adelonia Theatre	Insurance	\$3,000
Jingellic Showground Toilet	Electricity – 50%	\$1,500
Riding for the Disabled	Towards feed for the horses	\$500
Adelong Progress Association	Donation	\$1,650
Arts Society Tumut Fiveways	Art Prize Sponsorship	\$2,500
School Book Awards	Annual donation to end of year awards	\$1,320
TAFE Awards	Annual donation to end of year awards	\$170
Ex S355 Committees	Insurance assistance upon application	\$10,000
Total		\$26,640

Community Strengthening Grant

Name of Recipient	Details	\$ Value
Adelong Community Enterprises	Revitalisation of the Post master's residence	\$7,793
Do It for Batlow	Portrait painting on the RSL exterior wall.	\$9,300
Jingellic Hub	Jingellic Heritage Markers – Postcards from the Past	\$5,773
See Me Hear Me Theatre	See Me Hear Me - Planet Man tour of SVC	\$9,898
St Jude's Anglican Church	Harvest Haven Community Gardens Greenhouse	\$3,000
Talbingo Community Association	Talbingo Tattoo	\$3,337
Tumbarumba Golf Club	Equip a Conference and training room in Clubhouse	\$3,499
Tumbarumba Little Athletics	High Jump Mats	\$7,775
Tumut Girl Guides	Storage Shed	\$5,000
Tumut & District Historical Society	Collection Management of Tumut Museum	\$1,453
Tumut Regional Family Services	Growing Food & Flowers	\$780
Tumut Schools as Community Centre	Outdoor Playhouse	\$1,453
Upper Murray Community Radio	Upgrade/Replacement of furniture and broadcasting equipment	\$892
Total		\$60,000

Capital Sports Grant

Organisation	Details	\$ Value
Adelong Golf Club	Replacement of timbers and clad wall Southeast of clubhouse	\$4,750
Cycle Tumbarumba	Trail User Counter System	\$5,470
SWS Sporting Field Archers	Trailers and Targets	\$2,800
Tumbarumba Golf Club	Clubhouse Renovations	\$10,000
Tumut Swimming Club	Racing Scoreboard for swimming ground	\$6,980
Tumut Netball Association	New 400 watt LED Lighting	\$10,000
Total		\$40,000

Local Heritage Grant

Organisation	Details	\$ Value
80 Tumut Street, Adelong	Repairs and external painting	\$3,750
29 Capper Street, Tumut	Replacement of rotten timbers on verandah	\$5,000
12-14 The Parade, Tumbarumba	External /Street façade upgrade and repainting	\$4,250
Total		\$13,000

Charles Sturt University Scholarship

Charles Sturt University Scholarship	\$ Value
First-year Charles Sturt University Student (Graduate from local high school) x 3	\$10,500
Total for Charles Sturt University Scholarships	\$10,500

PROJECT MANAGEMENT FRAMEWORK

Snowy Valleys Project Management Office (PMO)

Council's Project Management Office (PMO), establishes, maintains, and oversees the implementation of the project management framework across the organisation. The PMO is a centralised hub for all project management needs, such as documentation, strategy, and guidance to deliver Council's grant program. All external grant funding opportunities are identified and assessed for projects strategically aligned with Council's objectives.

In 2022-2023 the PMO delivered 34 projects with the total value of \$30,392,750.

39 Projects will continue in 2023-2024 towards completion.

Contracts Awarded More than \$150,000 (inclusive of GST)

The Local Government (General) Regulation 2021 c 217 (1) (a2) (i), (ii), council must provide details of each contract awarded by Snowy Valleys during 2022-2023 financial year as a result of tender or otherwise (other than employment contracts and contracts less than \$150,000).

Contractor	Details	Value (Ex. gst)
TechnologyOne	Ci to CiAnywhere Migration Project	\$226,000
Excel Turf Pty Ltd	Design and Build Playing Field Redevelopment	\$332,224
Mulligan Geotechnical Pty Ltd	Reactive Slope Remediation, Khancoban	\$1,291,853
Chartertech Pty Ptd	Annual SaaS Agreement to include CiA live Extension Agreement	\$451,343

DISABILITY INCLUSION ACTION PLAN (DIAP)

Snowy Valleys Council embraces the social model of disability which sees 'disability' as the result of the interaction between people living with impairments and an environment filled with physical, attitudinal, communication and social barriers.

Council believes an inclusive community is one where people with disability are viewed positively by the wider community and acknowledged and celebrated for their diverse contributions and experiences.

The DIAP recognises four key focus areas, nominated by people with disability, as being of primary importance in creating an inclusive community.

These are:

- 1. Positive Attitudes and Behaviours**
- 2. Liveable Communities**
- 3. Meaningful Employment**
- 4. Better Systems and Processes**

Snowy Valleys Council developed Councils next four-year 2022-2026 Disability Inclusion Action Plan (DIAP) which was endorsed at its May 2022 Council meeting.

1. Positive Attitudes and Behaviours

The inclusion of strong principles added in the 2022-2026 DIAP which advocate for PwD, to strengthen Councils to resolve in developing positive attitudes and behaviors.

Principles

- › We will adopt, promote and model positive attitudes, and behaviours towards people with disability, their carers and families and eliminate discrimination by adopting the DIAP 2022-2026.

2. Liveable Communities

A liveable community is one that is safe and secure. It offers choices in where to live and how to get around. And it equitably serves residents of all ages, ability levels, incomes, races, ethnicities, and other backgrounds. The focus is on the elements of community life that most people desire. Creating liveable communities for people with disability is more than modifying the physical environment, it covers areas such as accessible housing, access to transport, community recreation, social engagement, and universal design.

Principles

- › We will apply 'universal design' principles and engage people with disability in the design and planning phases of upgrades and new major infrastructure to make our communities liveable.
- › We will plan for our community events to be inclusive and accessible.
- › We continue to conduct audits of buildings owned or leased by SVC Council to assess compliance with Australian standards for access and mobility (AS1428 parts 1 to 5).
- › We will work with local business to improve inclusion and access.

3. Meaningful Employment

Council continued to host students with disability in the workplace for work experience. Meaningful work has been facilitated by People & Culture to ensure these placements are appropriate to student interests, Council capability and are safe. Council provides flexible work arrangements which supports People with Disability and Carers. In consultation and surveys used to develop the 2022–2026 DIAP, it was identified that Council employs seven (7) people with disability and ten (10) are carers of people with disability. It is believed that these staff numbers may be higher.

Principles

- › We will review and update our Human Resource Management and Workforce Plan policies, procedures, and systems to be inclusive of people with disability guaranteeing a fair selection process and ensure staff with disabilities and carers get the adjustments they need and have career development opportunities.
- › We will provide workplace experience for people with disability.
- › We will comply with the *Carers Recognition Act 2010* formally recognising the significant contribution carers make to the people they care for and the community.
- › We will Improve accessibility and inclusion in the workplace and allow flexibility.
- › We will encourage local businesses to improve diversity in the workplace and support people with disability to gain local employment.

4. Better Systems & Processes

A common barrier for people with disability is navigating the systems and process of Council. Most common, is the lack of accessible options for communicating, accessing information, or providing input and feedback.

Principles

- › We commit to ensuring our systems, processes and events are universally accessible and employ the principles of inclusion and access.

Below are actions taken from Year One of the 2022-2026 DIAP:

1. Positive Attitudes and Behaviours

Status Key: ● Completed ● Deferred to Year 2 ● Not Achieved				
Year	Action Objective	Measure	Comment	Status
1	Council and will improve capability and capacity to: Role model and adopt inclusive behaviour and attitudes	Outcome achieved and reported through DIARG at bi-monthly meetings	Outcome achieved and reported through DIARG at bi-monthly meetings.	●
1	Council and will improve capability and capacity to: Provide workplace experience and employ people with disabilities and carers of people with disability	Outcome achieved and reported through DIARG at bi-monthly meetings	Training planned and mentioned in other DIAP action comments that will also address this action. It is anticipated that as well as the training there will be ongoing awareness through onboarding programs and communications with staff to continue to reinforce the skills and attitudes required.	●
1	Council and will improve capability and capacity to: Value and expand the role of the DIARG	Outcome achieved and reported through DIARG at bi-monthly meetings	Council worked alongside DIARG members to improve capability and capacity of the DIARG committee through their ongoing attendance at meetings, inclusion with different departments to engage with the committee, assist with the investigation of funding for expansion initiatives, value the input of committee members and reporting outcomes to Council.	●
1	Advocate for a higher presence of disability service providers and advocacy services in the SVC region	RDAS visit the SVC on a regular occasion	Advocacy through membership and connections developed in Interagency Reference group which includes Disability Advocacy and providers. NDIS providers currently servicing the needs of clients with disabilities within SVC region.	●

2. Liveable Communities

Status Key: ● Completed ● Deferred to Year 2 ● Not Achieved				
Year	Action Objective	Measure	Comment	Status
1	All planning and technical staff will undertake training and adopt the principles of universal design	All new designs will comply with relevant codes and comply with <i>Disability Discrimination Act</i>	Universal design principals incorporated into any OSF new asset project.	●
1	People with disability and carers will be consulted through the design and planning stages of public facilities upgrades, and infrastructure projects	All new designs will comply with relevant codes and comply with <i>Disability Discrimination Act</i>	No update.	●
1	Continuously upgrade recreational facilities (playgrounds, sports fields, amenities, parks, etc.) to incorporate access and inclusion provisions to comply with the Disability Discrimination Act and the relevant Australian Building and Construction Codes	All new designs will comply with relevant codes and comply with <i>Disability Discrimination Act</i>	Open Space & Facilities Team are continuously upgrading council facilities and incorporate disability access provisions in all their upgrades. They are guided by best available design & planning principals.	●

3. Meaningful Employment

Status Key: ● Completed ● Deferred to Year 2 ● Not Achieved				
Year	Action Objective	Measure	Comment	Status
1	Review position descriptions, recruitment processes and onboarding to ensure people with disability including staff are not excluded from applying	SVC workforce is diverse	Training in this area has been included in the upcoming training budget for 2023-2024 financial year to improve capabilities. Initial work has commenced on a reasonable adjustment procedure to work in with the Recruitment Policy and Procedure.	●

1	Review compliance with the Carers Recognition Act 2010 formally recognising the role of carers	Reasonable adjustments are in place	Requirements of the Act have been reviewed, Carer recognition has been incorporated into the EEO, Diversity & Inclusion and has started to be integrated into policy reviews to build awareness in decision making.	●
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4. Systems And Processes

Status Key: ● Completed ● Deferred to Year 2 ● Not Achieved

Year	Action Objective	Measure	Comment	Status
1	Progressively review policies, processes and systems for inclusion and access. Consult DIARG in the process as required	DIARG actively participate in the review of processes and systems	Participate in meetings and provide input as required from my service areas. Community Development conducted a review of the DIARG Terms of Reference. DIARG also actively participate in the review of processes and systems. Minutes of committee meetings are reported to Council meeting.	●

Acronyms

Disability Inclusion Action Plan Acronyms			
DIAP	Disability Inclusion Action Plan	PAMP	Pedestrian Access & Mobility Plans
PwD	People/Person with Disability	CAPT	Carers and Disabled Children's Act
EEO	Equal Employment Opportunities	DAI	Disability, Access, and Inclusion
DIARG	Disability Inclusion Action Reference Group	NDIS	National Disability Insurance Scheme
SVC	Snowy Valleys Council	MOU	Memorandum of Understanding
AS	Australian Standards	AA	Accessibility Australia

DEVELOPMENT CONTRIBUTION & DEVELOPMENT LEVIES

Environment Planning & Assessment Regulation 2021 cl218A (1) (2)
(a), (b), (c), (d), (e), (f), (g)

Contributions for local infrastructure, also known as developer contributions, are levied on new development to fund infrastructure to support development, and to provide for a future population including open space, parks, community facilities, local roads, footpaths, and stormwater drainage.

Council has not expended any contribution paid towards any project(s) during 2022-2023.

FLOODPLAIN MANAGEMENT

Urban Floodplain Management	For the year ended 30 June 2023
The number of flood-labile buildings in urban areas subject to a 1 in 100 years flood, PRINCIPALLY MAINSTREAM flooding	34
The number of flood-labile buildings in urban areas subject to a 1 in 100 years flood, PRINCIPALLY DRAINAGE flooding	1
Total number of flood-labile buildings	35
The kilometres(km) of levee banks maintained	0
Estimate expenditure of Urban Stormwater Drainage Schemes Council was involved in pumping of water out of low-lying areas or from within levee banks during the year	n/a
DEFINITION OF TERMS <p>“Mainstream Flooding” refers to inundation of normally dry land occurring when water overflows the natural or artificial banks of a stream, river, estuary, lake or dam.</p> <p>“Buildings” refers to structures of a substantial nature. Moveable dwellings, carports, pergolas, and sheds would generally be excluded.</p> <p>“Flood-Liable Buildings” are included if any part of the building, or the grounds on which it is located, is subject to inundation by a 1 in 100 years flood. Vacant blocks within flood-labile areas are excluded.</p> <p>“Urban areas” are builtup areas where the predominate frontage is residential or business (which may be used for commercial or industrial purposes).</p>	

PLANNING AGREEMENTS

Environmental Planning and Assessment Act 1979 s 93G (5)

No Planning agreements were entered into during this reporting period.

ENVIRONMENTAL AGREEMENTS

Local Government Act 1993 s54D and 56P (1)

Council did not enter into any environmental upgrades agreements under section 54P (1) of the Act.

SUBSIDISED PRIVATE WORKS

Local Government (General) Regulation 2021 cl 217 (1) (a4)

Local Government Act 1993 – Section 67, 67 (2) (b)

Council did not wholly or partially subsidise any private works.

PRIVATE SWIMMING POOLS INSPECTIONS

Swimming Pools Act 1992 s22F (2)

Swimming Pools Regulation 2018 cl 23

Number of inspections of private swimming pools:	2022-2023
Tourist and visitor accommodation.	Nil
Premises with more than one dwelling.	Nil
Result in the issuance of a certificate of compliance under s22D of the SP Reg.	Nil
Result in the issuance of a certificate of non-compliance under s22D of the SP Reg.	Nil

RECOVERY AND THREAT ABATEMENT

Fisheries Management Act 1994 – Section s220ZT (2)

Not applicable.

SERVICE TO CARERS

Carers Recognition Act – Section 8 (2)

Council is not considered to be a 'human service agency' under the *Carer's Recognition Act 2010*.

COASTAL PROTECTION

Local Government (General) Regulation 2021 cl 217(1) (e1)

Not applicable.

STORMWATER MANAGEMENT SERVICES

Local Government (General) Regulation 2021 cl 217 (1) (e)

A stormwater Management Service Charge (the levy) applies to the Tumbarumba Area only under the *Local Government Amendment (Stormwater) Act 2005*. The levy is to manage the quantity and/or quality of stormwater that flows off land and includes a service to manage the re-use of stormwater for any purpose.

Rain falling on hard surfaces such as roads and roofs runs off picking up chemicals, rubbish, and soil. Stormwater run-off not only pollutes our waterways and bays, but it also causes flooding on occasions. The complexities of these issues and the magnitude of works needed to resolve some of these challenges require large sums of capital investment. Recognising the required scope of works and the capital investment needed, the NSW

Government endorsed an arrangement for long-term stormwater management funding. This arrangement recognises that stormwater needs to be managed in an integrated manner, to deal with stormwater quality and flooding in a broader natural resources management context. The funding arrangement allows councils to apply a Stormwater Management Service Charge to urban residential and business properties.

The levy is charged at \$25.00 for residential and a maximum of \$75.00 for Commercial properties which generates an income of \$37,732.

Project Description	Spent
Kent Street, Tumbarumba	\$51,843
Total	\$51,843

LEGAL PROCEEDINGS

Local Government (General) Regulation 2021 cl 217 (1) (a3)

The table summarises the amount incurred by Council in relation to legal proceedings taken by or against Council (including amounts, costs and expenses paid or received by way of out-of-court settlements) and a summary of the state of progress of each proceeding and if it has been finalised the result.

Total Legal Expenses	
Amount expended undertaking litigation	\$310,981.98
Amount paid in settlements of cost claims	\$4,793.71
Town Planning	\$164,536
Finance	\$4,230 (net)
Governance	\$23,645

STATE OF PROGRESS

Pursuant to clause 217 (1) (a3) Local Government (General) Regulation 2021.

Applicant / Matter Type	Description of Matter	Status at 30 June 2023	Completed / Not Completed
Respondents: Inglis v. Buckley and SVC Matter Type: Planning & Environment	Class 4 appeal – NSWLEC, Judicial Review, Appeal relating to a council approved subdivision, land use conflict and imposing conditions of consent.	Matter heard on 24 May 2023, waiting final decision to be handed down.	Not Completed
Respondents: Sheldon v. Webb and SVC Matter Type: Planning & Environment	Class 4 appeal – NSWLEC, Judicial Review, Appeal relating to a artisan food and drink premises and failure to consider a submission.	Solicitor appointed and initial advice received. Party requested to withdraw the proceedings given no basis on claim.	Completed
Respondents: Lensing v. SVC Matter Type: NCAT	NCAT Appeal notice of decision – GIPA.	Lawyers appointed and affidavits have been prepared. Tribunal hearing set down for 10 August 2023.	Not Complete

COMPANION ANIMAL MANAGEMENT

Local Government (General) Regulation 2021 cl 217 (1) (f) Companion Animals Guidelines.

Council's statement on activities relating to enforcing and ensuring compliance with the *Companion Animal Act and Regulation*.

Lodgement of Pound data returns with the Office of Local Government	Cats	Dogs	Total
In holding (Seized)	39	39	78
Returned to owner	2	22	24
Transferred to rescue facility	35	30	65
Euthanised	19	6	25
Euthanasia Percentage	48.7%	15.3%	32%
Feral Cats	23	-	23

Lodgement of data relating to dog attacks with the Office of Local Government			
Status	Incidents entered	Attacking dogs	Victims (Human and animal)
Commenced	14	14	14
Finalised	12	12	12
Under Investigation	2	2	2
Total	14	14	14

Companion Animal Income		Companion Animal Expenditure	
Type	2022-2023	Type	2022-2023
Animal Registration	\$15,914	Salaries	\$146,918
Fees	\$15,218	Pound Supplies & Vet Expenses	\$3,152
Fees – Dog Impoundments	\$1,135	Legal Expenses	\$0
Fines Received	\$5,228	Communication	\$0
Other income	\$125	Internal Charges & Costs	\$241,961
Grants	\$0	Other expenses	\$9,973

DOG WALKING AREA (OFF LEASH)

Council has two designated areas for off-leash across Snowy Valleys for dogs. These locations are where dogs can run, exercise, and socialise leash-free with other dogs and park visitors. The *NSW Companion Animal Act 1998* section 13 states a dog must be under the effective control of some competent person.

Our off-leash areas are located at the following parks:

- Bila Park (Bottom of Wynyard Street), Tumut
- Bicentennial Park (Winton Street), Tumbarumba



FINANCIAL INFORMATION

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- › INCOME STATEMENT
- › OPERATING RESULTS
- › OPERATING REVENUE
- › OPERATING EXPENSES
- › FINANCIAL PERFORMANCE INDICATORS
- › RATES AND CHARGES WRITTEN OFF
- › *MODERN SLAVERY ACT 2018*
- › SPECIAL RATE VARIATION STATEMENT
- › CAPITAL EXPENDITURE
- › 2022-2023 AUDITED FINANCIAL STATEMENTS



OVERVIEW

2022-2023 proved to be another extraordinary year with unforeseen significant events that resulted in service disruptions that have indirectly or directly impacted Council's financial results.

The 2022-2023 budget adoption was a critical turning point in Snowy Valleys Council's financial sustainability. It was the first year of the approved Special Rate Variation.

Further the results highlight the requirement to prioritise capital expenditure to items that will contribute to improving Council's infrastructure performance ratios, which has been declining in performance rather than advancing. Strategic Asset Management will be a fundamental topic in the 2023-2024 Budget and the Long-Term Financial Plan.

INCOME STATEMENT

Council's main source of income was rates and annual charges, which contributed 21.57% of our total income for 2022-2023, equal to \$19,859,213.

Operating grants and contributions totalled \$20,309,562, or 22.05%, while user fees and charges provided \$25,456,000, which was 27.64% of our income.

Financial Result (\$'000)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	% Change
Revenue	\$56,787	\$62,715	\$76,699	\$73,553	\$92,086	+25.19%
Expenses	\$3,209	\$58,684	\$69,939	\$79,520	\$77,320	- 2.76%
Comprehensive Income	\$6,127	\$64,626	\$10,992	\$53,377	\$61,822	+15.82%
Assets	\$57,943	\$49,812	\$45,582	\$48,496	\$54,074	+11.50%
Liabilities	\$632,873	\$19,396	\$18,921	\$26,861	\$23,433	- 12.76%
Equity	\$614,683	\$664,115	\$681,867	\$735,244	\$797,066	+ 7.76%

OPERATING RESULT

Council generates income to fund services and assets for the region through rates on property, government grants, development contribution, interest on investments, user charges and Council's own business activities. These funds are used to maintain and improve our infrastructure while delivering a range of quality services to the community.

Our operating result including capital revenue for 2022-2023 was \$187,000.

RATES AND CHARGES WRITTEN OFF

Local Government (General) Regulation 2021 cl 132

Rates & Charges Written Off	2022 - 2023
Postponed Rates and Charges <i>Local Government Act 1993 s595</i>	-
On authority of CEO (General Manager) <i>Local Government (General) Regulation 2021 cl131 (6)</i>	-
Rateable properties now exempt from Rates. <i>Local Government Act 1993 s555-558</i>	-
Pensioner Rate Reductions <i>Local Government Act 1993 s575 (2)</i>	\$242,392.78
Concealed Leak Applications <i>Local Government (General) Regulation 2021 cl132</i>	-

FINANCIAL PERFORMANCE INDICATORS

Performance indicators are determined by the Office of Local Government (OLG) and are standard across all NSW Councils.

These key indicators are used to monitor Council's overall financial conditions. Council's performance in 2022-2023 against OLG benchmarks and group averages (for 2021-2022) are detailed below:

UNRESTRICTED CURRENT RATIO 2022-2023



The unrestricted current ratio measures Council's ability to meet its obligations (current liabilities) using current assets.

Benchmark	>1.5
SVC Results	1.95%
OLG Group Average Results	5.3%

RATES AND ANNUAL CHARGES OUTSTANDING 2022-2023



Percentage of rates outstanding.

Benchmark	<10%
SVC Results	5.07%
OLG Group Average Results	7.1%

OPERATING PERFORMANCE RATIO 2022-2023



This ratio measures Council's achievements of containing operating expenditure within operating revenue. This ratio focuses on operating performance. Capital grants and contributions, fair value adjustments and reversal of revaluation decrements are excluded.

Benchmark	>0%
SVC Results	-0.47%
OLG Group Average Results	1.79%

OWN SOURCE OPERATING REVENUE 2022-2023



This ratio measures fiscal flexibility and the degree of reliance on external funding sources such as operating grants and contributions. Council's financial flexibility improves the higher the level of its own revenue.

Benchmark	>60%
SVC Results	60.29%
OLG Group Average Results	48.8%

DEBT SERVICE COVER RATIO 2022-2023



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

Benchmark	>2
SVC Results	8.13%
OLG Group Average Results	11.1%

CASH EXPENSE COVER RATIO 2022-2023



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

Benchmark	>3 months
SVC Results	7.68 months
OLG Group Average Results	14.2 months

MODERN SLAVERY ACT 2018

Snowy Valleys Council has a Procurement Policy, management framework and procedure and is committed to ensuring:

- a. our operations and supply chains do not cause, involve, or contribute to modern slavery; and
- b. our suppliers, relevant stakeholders, and others with whom we do business respect and share our commitment regarding minimising the risk of modern slavery.

Snowy Valleys Council is committed to combatting modern slavery by:

- › Identifying where our modern slavery risks are in our supply chain and assessing the degree of those risks.
- › Engaging with our suppliers to identify who are committed to minimising the risk of modern slavery in their own supply chains and operations. This will primarily be done by asking suppliers to complete a Modern Slavery Questionnaire.
- › Completing a modern slavery risk checklist prior to making a purchase.
- › Including modern slavery criteria in RFx documents and Contracts.
- › Providing adequate training for all staff to ensure they are aware of what modern slavery is, what Council's modern slavery risks are and how to raise any identified or potential concerns.
- › Establishing a complaint process enabling staff and others to raise concerns about modern slavery.

SPECIAL RATE VARIATION – SECURING OUR FUTURE

From 1 July 2022 Council implemented a special rate variation (SRV) for the Local Government Area. IPART approved a new and permanent SRV of 35.95% (inclusive of the rate peg) to be introduced over two years in 2022-2023 and 2023-2024.

- › At the June 2022 Council Meeting, Council resolved to increase rating income for 2022-2023 by 15.7%.
- › At the June 2023 Extraordinary Meeting Council resolved to adopt the second half of the SRV and increase the rates income in 2023-2024 by 17.5%.
- › The increased rating level at the completion of 2023-2024 will then remain permanently and be the amount subject to any future increases.
- › The separate charges for Sewer, Water and Waste Management are not impacted by any SRV.

The approved purpose of the SRV is to:

- › maintain service levels as close as possible to current levels,
- › fund ongoing maintenance,
- › fund renewal of infrastructure assets,
- › increase capacity to renew deteriorating assets,
- › ensure and improve financial sustainability,
- › reduce reliance on external grant funding for asset renewal.

Detailed information relating to the operational and long-term budgets, projects, services, and actions Council will deliver is contained within our Integrated Planning and Reporting (IP&R) documents.

SRV revenue for 2022-2023 was \$1.454M.

Snowy Valleys Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023



Snowy Valleys Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Snowy Valleys Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

Snowy Valleys Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:
76 Capper St, Tumut

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

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

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

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

Snowy Valleys Council

General Purpose Financial Statements

for the year ended 30 June 2023

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

The attached General Purpose Financial Statements have been prepared in accordance with:

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

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

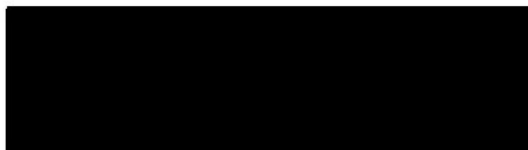
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 17 October 2023.



Ian Chaffey
Mayor
30/10/2023



Trina Thomson
Councillor
30/10/2023



Steven Pinnuck
Interim General Manager
30/10/2023



Parthiv Parekh
Responsible Accounting Officer
30/10/2023

Snowy Valleys Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
	Income from continuing operations			
20,768	Rates and annual charges	B2-1	19,860	18,000
15,141	User charges and fees	B2-2	25,456	19,307
934	Other revenues	B2-3	4,758	5,699
10,800	Grants and contributions provided for operating purposes	B2-4	20,309	15,085
28,809	Grants and contributions provided for capital purposes	B2-4	14,579	13,749
330	Interest and investment income	B2-5	1,159	316
–	Other income	B2-6	1,746	1,397
–	Reversal of revaluation decrements / impairment of infrastructure, property, plant and equipment previously expensed	B6-1	4,219	–
76,782	Total income from continuing operations		92,086	73,553
	Expenses from continuing operations			
17,244	Employee benefits and on-costs	B3-1	21,155	20,823
14,808	Materials and services	B3-2	38,756	28,090
344	Borrowing costs	B3-3	282	398
10,984	Depreciation, amortisation and impairment of non-financial assets	B3-4	11,949	26,518
5,789	Other expenses	B3-5	1,493	1,109
–	Net loss from the disposal of assets	B4-1	3,685	2,582
49,169	Total expenses from continuing operations		77,320	79,520
27,613	Operating result from continuing operations		14,766	(5,967)
27,613	Net operating result for the year attributable to Council		14,766	(5,967)
(1,196)	Net operating result for the year before grants and contributions provided for capital purposes		187	(19,716)

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

Snowy Valleys Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		14,766	(5,967)
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-6	47,056	59,344
Total items which will not be reclassified subsequently to the operating result		47,056	59,344
Total other comprehensive income for the year		47,056	59,344
Total comprehensive income for the year attributable to Council		61,822	53,377

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

Snowy Valleys Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	11,016	4,833
Investments	C1-2	31,500	32,501
Receivables	C1-4	10,920	10,608
Inventories	C1-5	51	45
Other	C1-11	587	509
Total current assets		54,074	48,496
Non-current assets			
Investments	C1-2	1,500	8,000
Receivables	C1-4	11	11
Inventories	C1-5	147	147
Infrastructure, property, plant and equipment (IPPE)	C1-6	769,715	710,966
Investment property	C1-7	350	391
Intangible assets	C1-8	132	290
Total non-current assets		771,855	719,805
Total assets		825,929	768,301
LIABILITIES			
Current liabilities			
Payables	C3-1	5,155	5,473
Contract liabilities	C3-2	10,632	13,837
Borrowings	C3-3	799	1,181
Employee benefit provisions	C3-4	4,692	4,589
Provisions	C3-5	2,155	1,781
Total current liabilities		23,433	26,861
Non-current liabilities			
Borrowings	C3-3	4,274	5,072
Employee benefit provisions	C3-4	385	374
Provisions	C3-5	771	750
Total non-current liabilities		5,430	6,196
Total liabilities		28,863	33,057
Net assets		797,066	735,244
EQUITY			
Accumulated surplus		608,883	594,117
IPPE revaluation reserve		188,183	141,127
Total equity		797,066	735,244

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

Snowy Valleys Council

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		594,117	141,127	735,244	600,084	81,783	681,867
Net operating result for the year		14,766	–	14,766	(5,967)	–	(5,967)
Other comprehensive income							
– Gain on revaluation of infrastructure, property, plant and equipment	C1-6	–	47,056	47,056	–	59,344	59,344
Other comprehensive income		–	47,056	47,056	–	59,344	59,344
Total comprehensive income		14,766	47,056	61,822	(5,967)	59,344	53,377
Closing balance at 30 June		608,883	188,183	797,066	594,117	141,127	735,244

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

Snowy Valleys Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
<i>Receipts:</i>				
20,768	Rates and annual charges		19,408	18,181
14,891	User charges and fees		27,442	19,803
330	Interest received		868	278
39,609	Grants and contributions		32,378	33,321
–	Bonds, deposits and retentions received		–	319
934	Other		10,241	10,326
<i>Payments:</i>				
(17,494)	Payments to employees		(20,745)	(20,600)
(15,308)	Payments for materials and services		(44,783)	(23,204)
(344)	Borrowing costs		(238)	(347)
–	Bonds, deposits and retentions refunded		(31)	–
(5,789)	Other		(1,758)	(6,525)
37,597	Net cash flows from operating activities	G1-1	22,782	31,552
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of term deposits		48,253	21,615
–	Sale of real estate assets		554	25
–	Proceeds from sale of IPPE		1,124	728
<i>Payments:</i>				
–	Acquisition of term deposits		(40,752)	(38,000)
–	Purchase of investment property		41	(51)
(43,787)	Payments for IPPE		(24,639)	(23,621)
(43,787)	Net cash flows from investing activities		(15,419)	(39,304)
Cash flows from financing activities				
<i>Payments:</i>				
(1,197)	Repayment of borrowings		(1,180)	(1,316)
(1,197)	Net cash flows from financing activities		(1,180)	(1,316)
(7,387)	Net change in cash and cash equivalents		6,183	(9,068)
–	Cash and cash equivalents at beginning of year		4,833	13,901
(7,387)	Cash and cash equivalents at end of year	C1-1	11,016	4,833
–	plus: Investments on hand at end of year	C1-2	33,000	40,501
(7,387)	Total cash, cash equivalents and investments		44,016	45,334

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

Snowy Valleys Council

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Snowy Valleys Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 30 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (ACT)* and *Local Government (General) 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

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

- (i) estimated fair values of investment properties – refer Note C1-7
- (ii) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (iii) estimated landfill and quarry remediation provisions – refer Note C3-5
- (iv) employee benefit provisions – refer Note C3-4

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service
- Domestic Waste Management

Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

A1-1 Basis of preparation (continued)

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

Volunteer services

Council has recognised volunteer services which is included in the financial statements based on the average salary and on costs Council would be required to pay if the services had not been donated.

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 2023 reporting period.

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

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

New accounting standards adopted during the year

During the year, Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

Those newly adopted standards did not have an impact on the reported position or performance of Council.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Our Community	7,675	5,181	11,878	8,604	(4,203)	(3,423)	3,215	3,012	15,767	14,627
Our Economy	4,847	2,590	2,588	3,542	2,259	(952)	3,278	1,264	33,254	31,108
Our Environment	21,279	4,086	14,534	5,116	6,745	(1,030)	2,451	981	128,861	121,209
Our Civic Leadership	19,490	18,338	3,579	3,794	15,911	14,544	7,560	7,211	73,704	72,259
Our Infrastructure	38,795	43,358	44,741	58,464	(5,946)	(15,106)	18,384	16,366	574,342	529,098
Other	–	–	–	–	–	–	–	–	1	–
Total functions and activities	92,086	73,553	77,320	79,520	14,766	(5,967)	34,888	28,834	825,929	768,301

B1-2 Components of functions or activities

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

- **Our Community**

The Our Community strategic direction encompasses the activities Council delivers and supports to improve community wellbeing, build resilience and to bring the community together. It includes programs, services and community infrastructure that Council delivers for cultural, recreational and lifelong learning activities.

- **Our Economy**

Our Economy strategic direction focuses on providing services that encourage economic growth and support local businesses and industry. It includes the delivery of services, projects and events that make Snowy Valleys a great place to live and visit.

- **Our Environment**

The Our Environment strategic direction contains the delivery of best practice water, waste water and waste services to contribute to the ongoing sustainability of our community. We protect our natural environment by managing and planning for our growth to minimise impact and advocating for climate change awareness and mitigating action.

- **Our Civic Leadership**

Our Civic Leadership strategic direction centres on Council's actions, advocacy and representation in relation to strategic and long term planning, reporting, governance and customer service. It focuses on making Council's processes more efficient and effective and how Council communicates and consults with the community.

- **Our Infrastructure**

Our Infrastructure includes Council services that plan for, manage, maintain and renew our community infrastructure and transport networks.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	4,707	4,047
Farmland	4,968	4,286
Mining	9	7
Business	922	801
Less: pensioner rebates	(211)	(211)
Rates levied to ratepayers	10,395	8,930
Pensioner rate subsidies received	116	97
Total ordinary rates	10,511	9,027
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	2,887	2,955
Stormwater management services	38	38
Water supply services	1,595	1,533
Sewerage services	4,440	4,247
Waste management services (not domestic)	534	317
Annual charges levied	9,494	9,090
Pensioner annual charges subsidies received:		
– Water	53	55
– Sewerage	50	51
– Domestic waste management	64	69
Less: Pensioner rebates	(312)	(292)
Total annual charges	9,349	8,973
Total rates and annual charges	19,860	18,000

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

Accounting policy

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	Timing	2023	2022
User charges only			
Water supply services	2	2,956	3,098
Sewerage services	2	651	756
Trade waste services	2	38	43
Total user charges		3,645	3,897
Fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	11	16
Planning and building - regulatory	2	451	436
Private works – section 67	2	11,058	6,230
Section 10.7 certificates (EP&A Act)	2	44	39
Section 603 certificates	2	31	35
Total fees and charges – statutory/regulatory		11,595	6,756
(ii) Fees and charges – other (incl. general user charges (per s608))			
Cemeteries	2	355	243
Library and art gallery	2	8	5
Transport for NSW works (state roads not controlled by Council)	2	8,698	7,254
Swimming centres	2	59	83
Aged related services	2	126	125
Gravel sales	2	106	112
Sporting facilities fees	2	31	37
Waste transfer station fees	2	154	121
Childrens services fees	2	500	463
Community transport	2	84	84
Other	2	95	127
Total fees		10,216	8,654
Total other user charges and fees		21,811	15,410
Total user charges and fees		25,456	19,307
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		25,456	19,307
Total user charges and fees		25,456	19,307

Accounting policy

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

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

B2-3 Other revenues

\$ '000	Timing	2023	2022
Assets first time recognition	2	—	38
Diesel rebate	2	121	107
Fines	2	5	13
Insurance claims recoveries	2	334	1,118
Legal fees recovery – other		4	30
PY disaster management reimbursement	2	3,199	3,222
Other	2	586	595
Sales – general	2	411	307
Workers compensation rebate	2	98	269
Total other revenue		4,758	5,699

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time (2)

	4,758	5,699
Total other revenue	4,758	5,699

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

Parking fees and fines are recognised as revenue when the fine has been paid.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	1,358	2,436	–	–
Financial assistance – local roads component	2	429	772	–	–
Payment in advance - future year allocation					
Financial assistance	2	7,182	4,931	–	–
Amount recognised as income during current year		8,969	8,139	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Water supplies	2	–	–	–	14
Sewerage services	2	8	11	–	1
Bushfire and emergency services	2	–	2,331	–	2,413
Child care	2	1,536	1,593	–	–
Community care	2	1,747	939	2,749	239
Economic development	2	–	4	–	–
Environmental programs	2	–	64	–	–
Heritage and cultural	2	19	31	–	–
Library	2	101	99	–	–
Noxious weeds	1	58	92	–	–
Recreation and culture	2	–	28	2,026	1,253
Natural disaster	2	5,270	–	2,010	–
Street lighting	2	46	–	–	–
Stronger Communities and Implementation Funding	2	–	16	–	434
Domestic Waste Fund Grant	2	466	–	995	270
Transport (roads to recovery)	2	–	–	805	–
Transport (other roads and bridges funding)	2	410	1,270	1,942	8,504
Previously contributions:					
Bushfire services		422	368	–	–
Recreation and culture	2	–	–	1,463	–
Roads and bridges		–	–	2,304	–
Transport for NSW contributions (regional roads, block grant)	2	1,186	–	–	50
Other contributions	1	71	–	107	–
Other		–	100	–	–
Total special purpose grants and non-developer contributions – cash		11,340	6,946	14,401	13,178
Total special purpose grants and non-developer contributions (tied)		11,340	6,946	14,401	13,178
Total grants and non-developer contributions		20,309	15,085	14,401	13,178
Comprising:					
– Commonwealth funding		10,410	9,317	1,162	66
– State funding		9,655	4,489	12,974	12,750
– Other funding		244	1,279	265	362
		20,309	15,085	14,401	13,178

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	21	82
S 64 – water supply contributions		2	–	–	79	250
S 64 – sewerage service contributions		2	–	–	78	239
Total developer contributions – cash			–	–	178	571
Total developer contributions			–	–	178	571
Total contributions			–	–	178	571
Total grants and contributions			20,309	15,085	14,579	13,749
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			129	92	107	–
Grants and contributions recognised at a point in time (2)			20,180	14,993	14,472	13,749
Total grants and contributions			20,309	15,085	14,579	13,749

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B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	4,897	1,182	8,597	8,302
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	—	—	—	—
Add: Funds received and not recognised as revenue in the current year	487	4,806	4,470	4,363
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	—	—	—	—
Less: Funds received in prior year but revenue recognised and funds spent in current year	(4,892)	(1,091)	(3,046)	(4,068)
Unspent funds at 30 June	492	4,897	10,021	8,597
Contributions				
Unspent funds at 1 July	4,962	4,368	—	—
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	282	594	—	—
Add: contributions received and not recognised as revenue in the current year	—	—	—	—
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	—	—	—	—
Unspent contributions at 30 June	5,244	4,962	—	—

Accounting policy

Grants and Contributions - Enforceable agreement with sufficiently specific performance obligations.

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but include performance obligations within AASB 15 grants such as completion of milestones. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

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

Grant income

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

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

B2-4 Grants and contributions (continued)

Capital grants

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

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

Developer contributions

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

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

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

B2-5 Interest and investment income

\$ '000	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	44	36
– Cash and investments	1,115	280
Total interest and investment income (losses)	1,159	316

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2023	2022
Other lease income			
Operating Lease Income		1,640	1,318
Leaseback fees - council vehicles		106	79
Total rental income	C2-1	1,746	1,397
Total other income		1,746	1,397

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	16,718	17,464
Employee termination costs	10	39
Travel expenses	6	6
Employee leave entitlements	2,209	1,915
Superannuation	1,863	1,802
Workers' compensation insurance	659	375
FBT	59	61
Payroll tax	51	56
Training costs (other than salaries and wages)	186	258
Protective clothing	8	27
Other	435	230
Total employee costs	22,204	22,233
Less: capitalised costs	(1,049)	(1,410)
Total employee costs expensed	21,155	20,823
Number of 'full-time equivalent' employees (FTE) at year end	201	189

Accounting policy

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

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

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		7,295	6,502
Contractor costs		25,290	15,895
Consultancy costs		1,740	1,710
Audit Fees	F2-1	96	143
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	166	291
Advertising		117	247
Bank charges		133	272
Electricity and heating		1,009	927
Fire control expenses		–	5
Insurance		965	686
Postage		48	57
Printing and stationery		159	136
Repairs and maintenance		74	–
Street lighting		85	(45)
Subscriptions and publications		250	271
Telephone and communications		164	252
Valuation fees		76	72
Travel expenses		37	30
Other expenses		377	292
Council Grant Programs		367	228
Legal expenses:			
– Legal expenses: debt recovery		1	30
– Legal expenses: other		307	89
Total materials and services		38,756	28,090

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2023	2022
(i) Interest bearing liability costs		
Interest on loans	282	398
Total borrowing costs expensed	282	398

Accounting policy

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

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

\$ '000	Notes	2023	2022
Depreciation and amortisation			
Plant and equipment		1,672	1,722
Office equipment		26	26
Furniture and fittings		1	1
Other Assets - Library Collection		—	—
Infrastructure:	C1-6		
– Buildings – non-specialised		1,197	1,037
– Buildings – specialised		467	405
– Other structures		447	386
– Roads		3,674	3,228
– Bridges		658	585
– Footpaths		240	216
– Other road assets		290	260
– Stormwater drainage		498	455
– Water supply network		980	1,276
– Sewerage network		1,039	1,436
– Other open space/recreational assets		431	380
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-6	171	54
– Quarry assets	C3-5,C1-6	—	82
Intangible assets	C1-8	158	158
Total depreciation and amortisation costs		11,949	11,707
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Water supply network		—	14,811
Total IPPE impairment / revaluation decrement costs charged to Income Statement		—	14,811
Total depreciation, amortisation and impairment for non-financial assets		11,949	26,518

Accounting policy

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 IPP&E assets and Note C1-8 for intangible 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	2023	2022
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	746	560
– Other contributions/levies	383	317
– Donations, contributions and assistance to other organisations	131	60
– Tumut Visitor Centre	233	172
Total other expenses	1,493	1,109

Accounting policy

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

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(102)	(17)
Gain (or loss) on disposal		(102)	(17)
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		1,124	728
Less: carrying amount of plant and equipment assets sold/written off		(959)	(515)
Gain (or loss) on disposal		165	213
Gain (or loss) on disposal of infrastructure			
	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(4,313)	(2,809)
Gain (or loss) on disposal		(4,313)	(2,809)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		554	25
Less: carrying amount of real estate assets sold/written off		11	6
Gain (or loss) on disposal		565	31
Gain (or loss) on disposal of term deposits			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		48,253	21,615
Less: carrying amount of term deposits sold/redeemed/matured		(48,253)	(21,615)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(3,685)	(2,582)

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 16 June 2022 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	2023 Budget	2023 Actual	2023 ----- Variance -----		
Revenues					
Rates and annual charges	20,768	19,860	(908)	(4)%	U
User charges and fees	15,141	25,456	10,315	68%	F
Private works and RMCC routine maintenance income greater than expected.					
Other revenues	934	4,758	3,824	409%	F
Disaster recovery emergency work related to flood has budget omission. Additional income recognised related to fleet workshop and related to the emergency works for fire and flood damages.					
Operating grants and contributions	10,800	20,309	9,509	88%	F
EPA grants receipts for bushfire green waste cleanup was received during FY 2023. Financial Assistance Grants was received in advance. Additional grant funding from transport NSW and other federal funded road grants were recognised during the financial year.					
Capital grants and contributions	28,809	14,579	(14,230)	(49)%	U
Aerodrome project did not progress as originally budgeted due approval delays and other technical difficulties. Emergency Evacuation Centre project did not progress as budgeted.					
Interest and investment revenue	330	1,159	829	251%	F
Interest earned on investment was higher than expected due to higher interest rates.					
Other income	–	1,746	1,746	∞	F
Lease income Caravan Park and other buildings budgeted elsewhere (User charges and Fees)					
Reversal of revaluation decrements / impairment of IPP&E previously expensed	–	4,219	4,219	∞	F

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Employee benefits and on-costs	17,244	21,155	(3,911)	(23)% U
Unbudgeted employee "On Cost" expenses offsets against the saving from vacant positions.				
Materials and services	14,808	38,756	(23,948)	(162)% U
EPA bushfire green waste cleanup, AGRN 1034 natural disaster recovery works offset against the operating grants and contribution income. Solid waste management operation has material expenses higher than budgeted. Cost of additional non-budgeted works including private works and RMCC ordered works offset against unbudgeted User Fees and Charges income.				
Borrowing costs	344	282	62	18% F
Borrowing costs overbudgeted.				
Depreciation, amortisation and impairment of non-financial assets	10,984	11,949	(965)	(9)% U
Other expenses	5,789	1,493	4,296	74% F
Budgeted other expense charged through materials and services.				
Net losses from disposal of assets	—	3,685	(3,685)	∞ U
Disposal of assets is a capital item and not budgeted for unless contained in the operational plan.				

Statement of cash flows

Cash flows from operating activities	37,597	22,782	(14,815)	(39)% U
Actual cash flows from operating activities is \$22.8m, ~\$15m lower than budgeted \$37.6m. The major contributor is Payments from material and services expense which were highly underbudgeted in original approved budget due to additional work related to emergency works identified later during the financial year.				
Cash flows from investing activities	(43,787)	(15,419)	28,368	(65)% F
Council's total spending on capital projects is less than budgeted due to council did not have enough resources available to complete the budgeted capital works. Emergency works has diverted some of the council resources.				
Cash flows from financing activities	(1,197)	(1,180)	17	(1)% F

B6 Material Income Statement items

B6-1 Material Income Statement items

Material reversal of revaluation decrements on IPPE previously expensed

\$ '000	2023	2022
Infrastructure:		
– Water supply network	4,219	—
Total material reversal of revaluation decrements on IPPE previously expensed	4,219	—
Total material reversal of revaluation decrements on IPPE previously expensed	4,219	—

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	1,145	1,255
Cash equivalent assets		
– Deposits at call	9,871	3,578
Total cash and cash equivalents	11,016	4,833

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	11,016	4,833
Balance as per the Statement of Cash Flows	11,016	4,833

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits	31,500	1,500	32,501	8,000
Total financial investments	31,500	1,500	32,501	8,000
Total cash assets, cash equivalents and investments	42,516	1,500	37,334	8,000

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

C1-2 Financial investments (continued)

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

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

Financial assets through profit or loss

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

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

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	44,016	45,334
Less: Externally restricted cash, cash equivalents and investments	(35,502)	(37,663)
Cash, cash equivalents and investments not subject to external restrictions	8,514	7,671
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	10,509	13,248
External restrictions – included in liabilities	10,509	13,248
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	486	454
Developer contributions – water fund	1,723	1,622
Developer contributions – sewer fund	3,036	2,885
Water fund	6,893	6,497
Sewer fund	10,908	9,861
Domestic waste management	1,250	2,378
Retirement village	535	565
Specific purpose contributions	49	49
Urban stormwater	113	104
External restrictions – other	24,993	24,415
Total external restrictions	35,502	37,663

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	8,514	7,671
Less: Internally restricted cash, cash equivalents and investments	(8,409)	(7,196)

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

\$ '000	2023	2022
Unrestricted and unallocated cash, cash equivalents and investments	105	475
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Aboriginal brungle reserve PW	45	45
Adelong showground reserve	10	10
Batlow literary institute	51	51
Camp hudson	73	73
Caravan park	10	80
Carry over works	448	1,305
Community services	314	312
Community Transport	1,123	1,056
Contingencies	250	250
Employees leave entitlement	2,122	1,633
Insurance (risk management)	100	100
IT	96	96
Legal	50	50
Life long learner	2	2
Plant and vehicle replacement	1,547	382
Project development	480	—
Quarry rehab and capital works	1,215	1,274
Saleyards	8	37
Scholarship	6	6
Security deposits	72	50
Swimming pools	147	147
Talbingo reserve	120	120
Telecentre	29	26
Television translator/radio	32	32
Third age group	3	3
Tumut boys club	44	44
Youth council	12	12
Total internal allocations	8,409	7,196

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

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	105	475

C1-4 Receivables

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Rates and annual charges	933	11	656	11
Interest and extra charges	104	–	85	–
User charges and fees	6,001	–	6,501	–
Accrued revenues				
– Interest on investments	437	–	165	–
– Other income accruals	3,445	–	2,969	–
Net GST receivable	–	–	232	–
Total	10,920	11	10,608	11
Total net receivables	10,920	11	10,608	11

Accounting policy

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

C1-4 Receivables (continued)

Impairment

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

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

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

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

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Real estate for resale	30	147	19	147
Stores and materials	21	–	26	–
Total inventories	51	147	45	147

(i) Other disclosures

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(a) Details for real estate development					
Residential		30	147	19	147
Total real estate for resale		30	147	19	147

(Valued at the lower of cost and net realisable value)

Represented by:

Acquisition costs		30	147	19	147
Total costs		30	147	19	147
Total real estate for resale		30	147	19	147

Movements:

Real estate assets at beginning of the year		19	147	13	147
– WDV of sales (expense)	B4-1	11	–	6	–
Total real estate for resale		30	147	19	147

Accounting policy**Raw materials and stores, work in progress and finished goods**

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

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	12,211	—	12,211	8,541	—	—	—	—	(167)	—	—	—	20,585	—	20,585
Plant and equipment	23,564	(10,130)	13,434	150	2,322	(825)	(1,672)	—	946	(428)	—	—	24,357	(10,430)	13,927
Office equipment	182	(126)	56	—	—	—	(26)	—	1	—	—	1	190	(158)	32
Furniture and fittings	9	(7)	2	—	—	—	(1)	—	2	—	—	—	11	(8)	3
Land:															
– Operational land	9,767	—	9,767	—	—	—	—	—	(1)	3,520	—	53	13,339	—	13,339
– Community land	18,873	—	18,873	—	120	(99)	—	—	—	(3,520)	—	61	15,435	—	15,435
Infrastructure:															
– Buildings – non-specialised	57,030	(25,834)	31,196	249	—	(18)	(1,197)	—	(242)	179	—	835	59,102	(28,100)	31,002
– Buildings – specialised	20,999	(7,995)	13,004	454	—	(18)	(467)	—	(146)	(302)	—	960	22,956	(9,471)	13,485
– Other structures	13,797	(5,861)	7,936	379	445	(3)	(447)	—	47	(54)	—	679	15,855	(6,873)	8,982
– Roads	207,008	(59,977)	147,031	5,872	10	(1,129)	(3,674)	—	(436)	114	—	12,070	227,816	(67,958)	159,858
– Bridges	74,716	(26,348)	48,368	2,528	10	(460)	(658)	—	91	394	—	4,004	83,170	(28,893)	54,277
– Footpaths	18,895	(4,396)	14,499	40	—	—	(240)	—	—	—	—	1,208	20,535	(5,028)	15,507
– Kerb and gutter	32,735	(9,950)	22,785	155	—	(23)	(290)	—	(95)	—	—	1,903	35,526	(11,091)	24,435
– Other road assets (including bulk earthworks)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
– Bulk earthworks (non-depreciable)	227,321	—	227,321	1,739	—	(2,480)	—	—	—	—	—	19,110	245,690	—	245,690
– Stormwater drainage	52,268	(17,253)	35,015	—	—	(3)	(498)	—	—	—	—	2,923	56,690	(19,253)	37,437
– Water supply network	101,972	(72,485)	29,487	266	—	(97)	(980)	4,219	—	—	(1,252)	—	110,712	(79,069)	31,643
– Sewerage network	106,344	(47,378)	58,966	416	—	(17)	(1,039)	—	—	—	—	4,465	114,879	(52,088)	62,791
– Other open space/recreational assets	24,651	(5,110)	19,541	477	22	(205)	(431)	—	—	97	—	36	24,924	(5,387)	19,537
Other assets:															
– Library books	25	(23)	2	—	—	—	—	—	—	—	—	—	25	(23)	2
Reinstatement, rehabilitation and restoration assets (refer Note 16):															
– Tip assets	726	(190)	536	—	15	—	(55)	—	—	—	—	—	742	(246)	496
– Quarry assets	1,232	(296)	936	—	432	—	(116)	—	—	—	—	—	1,664	(412)	1,252
Total infrastructure, property, plant and equipment	1,004,325	(293,359)	710,966	21,266	3,376	(5,377)	(11,791)	4,219	—	—	(1,252)	48,308	1,094,203	(324,488)	769,715

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

continued on next page ...

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period									At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciated-on expense	Revaluation-decrements (recognised in P/L)	WIP transfers	Adjustments and transfers	Revaluation-decrements to equity (ARR)	Revaluation-increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	3,876	–	3,876	10,858	–	–	–	–	(2,523)	–	–	–	12,211	–	12,211
Plant and equipment	21,656	(9,340)	12,316	2,187	824	(486)	(1,722)	–	138	–	–	177	23,564	(10,130)	13,434
Office equipment	177	(98)	79	–	–	–	(26)	–	–	–	–	3	182	(126)	56
Furniture and fittings	10	(7)	3	–	–	–	(1)	–	–	–	–	–	9	(7)	2
Land:															
– Operational land	7,678	–	7,678	70	–	(33)	–	–	–	–	–	2,052	9,767	–	9,767
– Community land	13,719	–	13,719	–	–	–	–	–	–	–	–	5,154	18,873	–	18,873
Infrastructure:															
– Buildings – non-specialised	49,697	(21,550)	28,147	267	66	(81)	(1,037)	–	9	–	–	3,825	57,030	(25,834)	31,196
– Buildings – specialised	18,418	(6,608)	11,810	78	–	(12)	(405)	–	14	–	–	1,519	20,999	(7,995)	13,004
– Other structures	12,513	(4,827)	7,686	38	23	(13)	(386)	–	10	(314)	–	892	13,797	(5,861)	7,936
– Roads	182,345	(52,469)	129,876	6,991	115	(2,170)	(3,228)	–	1,820	241	–	13,386	207,008	(59,977)	147,031
– Bridges	67,723	(23,706)	44,017	917	–	(606)	(585)	–	–	–	–	4,625	74,716	(26,348)	48,368
– Footpaths	16,863	(3,752)	13,111	13	15	–	(216)	–	230	–	–	1,346	18,895	(4,396)	14,499
– Bulk earthworks (non-depreciable)	202,903	–	202,903	527	67	–	–	–	197	–	–	23,627	227,321	–	227,321
– Stormwater drainage	47,605	(15,374)	32,231	187	116	(17)	(455)	–	75	–	–	2,878	52,268	(17,253)	35,015
– Water supply network	78,920	(32,343)	46,577	–	–	–	(1,276)	(14,811)	–	8	(1,011)	–	101,972	(72,485)	29,487
– Sewerage network	99,523	(35,604)	63,919	49	–	(18)	(1,436)	–	14	33	(3,595)	–	106,344	(47,378)	58,966
– Other open space/recreational assets	21,725	(4,097)	17,628	25	–	–	(380)	–	16	–	–	2,252	24,651	(5,110)	19,541
– Kerb and gutter	29,451	(8,721)	20,730	101	25	(25)	(260)	–	–	–	–	2,214	32,735	(9,950)	22,785
Other assets:															
– Library books	25	(23)	2	–	–	–	–	–	–	–	–	–	25	(23)	2
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	647	(136)	511	–	79	–	(54)	–	–	–	–	–	726	(190)	536
– Quarry assets	1,097	(214)	883	–	135	–	(82)	–	–	–	–	–	1,232	(296)	936
Total infrastructure, property, plant and equipment	876,571	(218,869)	657,702	22,308	1,465	(3,461)	(11,549)	(14,811)	–	(32)	(4,606)	63,950	1,004,325	(293,359)	710,966

(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)

Accounting policy

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

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

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

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

Useful Lives of IPPE

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 20
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
		Stormwater assets	
Water and sewer assets		Drains	50 to 120
Dams and reservoirs	40 to 100	Culverts	50 to 110
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	45 to 75		
Pumps and telemetry	15 to 205		
		Other infrastructure assets	
Transportation assets		Bulk earthworks	Infinite
Sealed roads: surface	2 to 60	Swimming pools	60
Sealed roads: structure	60	Unsealed roads	20
Unsealed roads	7 to 30	Other open space/recreational assets	15 to 60
Bridge: concrete	100	Other infrastructure	50 to 200
Bridge: other	40 to 80		
Road subbase	200		
Kerb, gutter and footpaths	90		

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

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

Increases in the carrying amounts arising on revaluation are credited to the 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 revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008.

Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

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

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

Rural Fire Service assets

Under Section 119 (2) of the *Rural Fire Services Act 1997 (NSW)*, "All firefighting equipment purchased or constructed wholly or partly from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Notwithstanding this, Council is of the view and had determined that it does not control Rural Fire Service assets including buildings or equipment and therefore does not account for these assets.

C1-7 Investment properties

\$ '000	2023	2022
Owned investment property		
Investment property on hand at fair value	350	391
Total owned investment property	350	391
Owned investment property		
At fair value		
Opening balance at 1 July	391	340
Other movements	(41)	51
Closing balance at 30 June	350	391

Accounting policy

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

C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
Software		
Opening values at 1 July		
Gross book value	1,579	1,579
Accumulated amortisation	(1,220)	(1,062)
Accumulated impairment	(69)	(69)
Net book value – opening balance	290	448
Movements for the year		
Amortisation charges	(158)	(158)
Closing values at 30 June		
Gross book value	1,579	1,579
Accumulated amortisation	(1,378)	(1,220)
Accumulated impairment	(69)	(69)
Total software – net book value	132	290

Accounting policy

IT development and software

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

C2 Leasing activities

C2-1 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-7) and IPP&E in the Statement of Financial Position.

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

\$ '000	2023	2022
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(i) Assets held as investment property

Investment property operating leases relate to a residential premise at Tumbarumba.

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

Operating lease expenses

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of emergency services, health services, State Government Organisations and community groups. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E. They have not been classified under AASB 140 Investment Property as they are held for strategic purposes.

Lease income (excluding variable lease payments not dependent on an index or rate)	1,746	1,397
Total income relating to operating leases for Council assets	1,746	1,397

Accounting policy

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

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

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

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Prepaid rates	506	–	701	–
Goods and services – operating expenditure	1	–	(1)	–
Accrued expenses:				
– Borrowings	152	–	108	–
– Salaries and wages	565	–	269	–
– Other expenditure accruals	2,950	–	3,276	–
Security bonds, deposits and retentions	767	–	798	–
ATO – net GST payable	27	–	–	–
Other	187	–	322	–
Total payables	5,155	–	5,473	–

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (funds to construct Council controlled assets)	(i)	10,283	—	12,793	—
Total grants received in advance		10,283	—	12,793	—
User fees and charges received in advance:					
Other		349	—	130	—
Private Works Fees in advance		—	—	914	—
Total user fees and charges received in advance		349	—	1,044	—
Total contract liabilities		10,632	—	13,837	—

Notes

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

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

Accounting policy

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

C3-3 Borrowings

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured ¹	799	4,274	1,181	5,072
Total borrowings	799	4,274	1,181	5,072

(1) Loans are secured over the general rating income of Council.
Disclosures on liability interest rate risk exposures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2022 Opening Balance	Cash flows	Non-cash movements Acquisition	2023 Closing balance
Loans – secured	6,253	(1,180)	–	5,073
Total liabilities from financing activities	6,253	(1,180)	–	5,073

\$ '000	2021 Opening Balance	Cash flows	Non-cash movements Acquisition	2022 Closing balance
Loans – secured	7,569	(1,316)	–	6,253
Total liabilities from financing activities	7,569	(1,316)	–	6,253

continued on next page ...

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Credit cards/purchase cards	39	50
Total financing arrangements	39	50
Drawn facilities		
– Credit cards/purchase cards	12	7
Total drawn financing arrangements	12	7
Undrawn facilities		
– Credit cards/purchase cards	27	43
Total undrawn financing arrangements	27	43

Accounting policy

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

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

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	1,598	–	1,635	–
Long service leave	2,657	385	2,570	374
Other leave – TOIL	437	–	384	–
Total employee benefit provisions	4,692	385	4,589	374

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,331	2,283
	2,331	2,283

Description of and movements in provisions

\$ '000	ELE provisions			Total
	Annual leave	Long service leave	Other employee benefits	
2023				
At beginning of year	1,635	2,944	384	4,963
Additional provisions	1,148	342	459	1,949
Amounts used (payments)	(1,312)	(503)	(440)	(2,255)
Remeasurement effects	127	259	34	420
Total ELE provisions at end of year	1,598	3,042	437	5,077
2022				
At beginning of year	1,642	2,986	381	5,009
Other	(7)	(42)	3	(46)
Total ELE provisions at end of year	1,635	2,944	384	4,963

C3-4 Employee benefit provisions (continued)

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-Costs

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

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	2,155	771	1,781	750
Total provisions	2,155	771	1,781	750

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2023		
At beginning of year	2,531	2,531
Other	395	395
Revised cost recognised as remediation assets in IPPE	—	—
Total other provisions at end of year	2,926	2,926
2022		
At beginning of year	2,279	2,279
Other	252	252
Revised cost recognised as remediation assets in IPPE	—	—
Total other provisions at end of year	2,531	2,531

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

Accounting policy

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

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

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

Asset remediation – tips and quarries

Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

C3-5 Provisions (continued)

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

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

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General 2023	Water 2023	Sewer 2023
Income from continuing operations			
Rates and annual charges	13,619	1,669	4,572
User charges and fees	21,657	3,108	691
Interest and investment income	598	218	343
Other revenues	4,707	10	41
Grants and contributions provided for operating purposes	20,301	—	8
Grants and contributions provided for capital purposes	14,442	59	78
Other income	1,746	4,219	—
Total income from continuing operations	77,070	9,283	5,733
Expenses from continuing operations			
Employee benefits and on-costs	19,748	668	739
Materials and services	34,563	1,961	2,232
Borrowing costs	49	130	103
Depreciation, amortisation and impairment of non-financial assets	9,760	1,065	1,124
Other expenses	898	345	250
Net (gain)/losses from the disposal of assets	3,575	93	17
Total expenses from continuing operations	68,593	4,262	4,465
Operating result from continuing operations	8,477	5,021	1,268
Net operating result for the year	8,477	5,021	1,268
Net operating result attributable to each council fund	8,477	5,021	1,268
Net operating result for the year before grants and contributions provided for capital purposes	(5,965)	4,962	1,190

D1-2 Statement of Financial Position by fund

ASSETS

Current assets

Cash and cash equivalents	2,578	1,861	6,577
Investments	17,378	6,755	7,367
Receivables	9,848	800	272
Inventories	51	—	—
Other	587	—	—
Total current assets	30,442	9,416	14,216

Non-current assets

Investments	1,500	—	—
Receivables	11	—	—
Inventories	147	—	—
Infrastructure, property, plant and equipment	668,450	35,474	65,791
Investment property	350	—	—
Intangible assets	132	—	—
Total non-current assets	670,590	35,474	65,791

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D1-2 Statement of Financial Position by fund (continued)

\$ '000	General 2023	Water 2023	Sewer 2023
Total assets	701,032	44,890	80,007
LIABILITIES			
Current liabilities			
Payables	4,962	148	45
Income received in advance	(79)	79	—
Contract liabilities	10,632	—	—
Borrowings	264	252	283
Employee benefit provision	4,656	18	18
Provisions	2,155	—	—
Total current liabilities	22,590	497	346
Non-current liabilities			
Borrowings	1,744	741	1,789
Employee benefit provision	385	—	—
Provisions	771	—	—
Total non-current liabilities	2,900	741	1,789
Total liabilities	25,490	1,238	2,135
Net assets	675,542	43,652	77,872
EQUITY			
Accumulated surplus	495,058	43,513	70,312
Revaluation reserves	180,484	139	7,560
Council equity interest	675,542	43,652	77,872
Total equity	675,542	43,652	77,872

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

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

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	11,016	4,833	11,016	4,833
Receivables	10,931	10,619	10,931	8,680
Investments				
– Debt securities at amortised cost	33,000	40,501	33,000	40,501
Total financial assets	54,947	55,953	54,947	54,014
Financial liabilities				
Payables	5,155	5,473	5,191	5,526
Borrowings	5,073	6,253	5,073	6,253
Total financial liabilities	10,228	11,726	10,264	11,779

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **'at fair value through profit and loss'** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

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

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

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

The risks associated with the instruments held are:

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

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

- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council.

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

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	440	453

(b) Credit risk

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

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

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

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

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

It is worth noting, that recent disaster declarations throughout the council area, together with the effects of COVID19 may have an effect on receivables moving forward.

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2023				
Gross carrying amount	(50)	844	150	944
2022				
Gross carrying amount	–	621	46	667

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.

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	8,635	617	61	674	–	9,987
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2022						
Gross carrying amount	4,499	3,239	1,361	330	523	9,952
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

(c) Liquidity risk

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

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

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

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total contractual cash outflows	Actual carrying values
\$ '000				1 - 5 Years	> 5 Years		
2023							
Payables	0.00%	767	4,388	—	—	5,155	5,155
Borrowings	5.04%	—	799	1,645	2,629	5,073	5,073
Total financial liabilities		767	5,187	1,645	2,629	10,228	10,228
2022							
Payables	0.00%	798	4,675	—	—	5,473	5,473
Borrowings	5.04%	—	1,181	2,104	2,968	6,253	6,253
Total financial liabilities		798	5,856	2,104	2,968	11,726	11,726

E2-1 Fair value measurement

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

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

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

Fair value hierarchy

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

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

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

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022	2023	2022
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment		30/6/23	30/06/2018	–	–	13,927	13,434	13,927	13,434
Office equipment		30/6/21	30/6/2021	–	–	32	56	32	56
Furniture and fittings		30/6/21	30/06/2021	–	–	3	2	3	2
Operational land		30/6/21	30/6/2021	–	–	13,339	9,767	13,339	9,767
Community land		30/6/21	30/06/2021	–	–	15,435	18,873	15,435	18,873
Buildings – non-specialised		30/6/23	30/06/2018	–	–	31,002	31,196	31,002	31,196
Buildings – specialised		30/6/23	30/06/2018	–	–	13,485	13,004	13,485	13,004
Other structures		30/6/23	30/06/2018	–	–	8,982	7,936	8,982	7,936
Roads		30/6/20	30/06/2020	–	–	159,858	147,031	159,858	147,031
Bridges		30/6/20	30/06/2020	–	–	54,277	48,368	54,277	48,368
Footpaths		30/6/20	30/06/2020	–	–	15,507	14,499	15,507	14,499
Kerb and gutter		30/6/20	30/06/2020	–	–	24,435	22,785	24,435	22,785
Bulk earthworks		30/6/20	30/06/2020	–	–	245,690	227,321	245,690	227,321
Stormwater drainage		30/6/21	30/06/2021	–	–	37,437	35,015	37,437	35,015
Water supply network		30/6/22	30/06/2022	–	–	31,643	29,487	31,643	29,487
Sewerage network		30/6/22	30/06/2022	–	–	62,791	58,966	62,791	58,966
Other open space/recreational assets		30/6/23	30/06/2018	–	–	19,537	19,541	19,537	19,541
Other assets		30/6/23	30/06/2018	–	–	2	2	2	2
Tips and quarries		30/6/23	30/06/2022	–	–	1,748	1,522	1,748	1,522
Total infrastructure, property, plant and equipment				–	–	749,130	698,805	749,130	698,805

Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Valuation techniques

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

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

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E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant and equipment, office equipment and furniture and fittings

The Carrying amount of Plant and equipment, office equipment and furniture and fittings is assumed to approximate fair value due to the nature of the items (being readily sourced and replaceable). Typical assets within these classes include plant/equipment - trucks, cars, mowers, graders, rollers, loaders, office equipment – computers, printers, furniture/fittings – work desks/chairs. In accordance with council's plant replacement cycle council replaces its fleet regularly to keep the light and heavy plants at their maximum useful lives. There is no strong case identified to carry out revaluation for these assets and Council does not undertake indexation of this asset class.

Stormwater drainage assets

Stormwater drainage assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include pipes/conduits, pits, headwalls located in urban areas.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

Council applied indexation on 30 June 2023 based on a report by independent external valuers. The index movement since the last revaluation is 8.47%. The total fair value for Stormwater Assets increased by \$2.9 million as a result.

A comprehensive valuation of Council's drainage assets, by independent, external valuers, is scheduled for the 2025/26 financial year.

Other structure assets

Other structure assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include retaining walls, shelters, swimming pools. Where possible larger assets such as swimming pools are componentised into significant parts.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

A valuation of other structure assets was undertaken by independent external valuers using Level 3 inputs effective 30 June 2018.

Council applied indexation on 30 June 2023 based on a report by independent external valuers. The index movement since the last revaluation is 9.57%. The total fair value for Other Structure Assets increased by \$679k as a result.

A comprehensive valuation of Council's other structure assets by independent, external valuers, is scheduled for the 2027/28 financial year.

Land improvement depreciable assets

These assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include playing fields, playground equipment, tables /seats.

The key unobservable inputs to the valuation are the remaining useful life, condition and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

A valuation of land improvement assets was undertaken by independent external valuers using Level 3 inputs effective 30 June 2018. Council applied indexation on 30 June 2023 based on a report by independent external valuers. The index movement since the last revaluation is 0.40%. The total fair value of land improvement assets as at 30 June 2023 reduce by \$42k due to disposals occurred during the year.

The next comprehensive valuation of land improvement assets by independent, external valuers, is in the 2027/28 financial year.

Operational and Community land assets

These assets are valued using the market approach but are disclosed at fair value in the notes. These assets typically include saleable Operational Land such as land associated with works depot, offices and non-saleable Community Land associated with town commons, parks.

A land valuation was undertaken by the NSW Valuer General effective 1 July 2023. Council aligns its revaluation with the Valuer General cycle and uses the most recent land valuation. The movement since the last revaluation is 0.40%. The total fair value for Land Assets increased by \$114k as a result.

E2-1 Fair value measurement (continued)

Buildings – non-specialised and specialised assets

These assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include Council offices (non-specialised) and water/sewer treatment plant buildings (specialised).

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs. Alternatively, quotations can be sourced from qualified professionals. Buildings are componentised into significant parts to assist in applying appropriate useful lives and replacement costs.

A valuation of building assets was undertaken by independent external valuers effective 30 June 2023. The revaluation movement is 0.86%. The total fair value for Building Assets increased by \$1.8 million as a result.

The next comprehensive valuation of buildings assets by independent, external valuers is scheduled for the 2027/28 financial year.

Road, bridge and footpath network (Transport assets)

Transport assets are valued using the cost approach but are disclosed at fair value in the notes. Road assets typically include sealed/unsealed pavements, surfaces (bituminous seals, asphaltic concrete), kerb and gutter, safety barriers, culverts. Footpath assets are typically constructed using concrete, gravel, pavers. Bridge assets typically include concrete/steel bridges. Although some timber bridges are still in use, they are being progressively phased out.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs. Where applicable contract rates are applied. Transport assets are segmented into manageable lengths and uniform specifications.

A valuation of transport assets was undertaken by independent external valuers effective 30 June 2020. Council applied indexation at 30 June 2023 based on a report by independent external valuers. The index movement since the last revaluation is 8.47%. The total fair value for Transport Assets increased by \$17.2 million as a result.

A comprehensive valuation of Council's Transport assets by independent, external valuers is scheduled for the 2024/25 financial year.

Water supply and Sewerage network assets

Water supply and Sewerage network assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include mains/conduits, pumping stations, reservoirs.

Mains are segmented into manageable lengths and uniform specifications.

Water supply and sewerage network asset are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crown's Lands and Water. There has been no change to the valuation process during the reporting period.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value.

A valuation of Water supply and Sewerage network assets was undertaken by independent external valuers effective 30 June 2022. The Council applied indexation at 30 June 2023 based on a report by independent external valuers. The index movement for Water and Sewer since the last revaluation is 6.63% 6.35% respectively. The total fair value for Water supply assets increased by \$2.9 million which was transferred to revenue and prior years water supply network assets revaluation surplus of \$1.25m adjusted to reflect correct revaluation reversal in current financial year. Sewerage assets increased by \$4.5 million as a result.

The next comprehensive valuation by independent, external valuers is scheduled for the 2026/27 financial year.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

Council assesses the expertise required for the valuation of all assets classes in determining who will undertake the valuations. A qualified external valuer is used where required. Operational and Community Land is valued using the Valuer General's valuation.

Management reviews valuation reports for consistency and accuracy and to ensure all valuation movements are fully explained.

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
IPPE		
Operational Land	Market	Cost per sq metre, Valuer General's (VG) Valuation
Community Land	Market	Cost per sq metre, VG's Valuation
Building and other Structures	Cost	Cost per unit, pattern of consumption, useful life, asset condition
Road, bridges and footpaths	Cost	Cost per sq metre, dimensions and specification, pattern of consumption, components, useful life, residual value, asset condition
Bulk earthworks	Cost	Cost per cubic metre
Stormwater Drainage	Cost	Cost per unit per metre, pattern of consumption
Water supply network	Cost	Unit rates, pattern of consumption, components, useful life, residual value, asset condition
Sewerage network	Cost	Unit rates, pattern of consumption, components, useful life, residual value, asset condition
Plant and equipment	Cost	Useful life, residual value
Office equipment	Cost	Useful life, residual value
Furniture and fittings	Cost	Useful life, residual value
Other structure assets	Cost	Useful life, condition, residual value
Tips and quarries	Cost	Useful life, condition, residual value, Inflation and Interest rates

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E2-1 Fair value measurement (continued)

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

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Operational land	
	2023	2022	2023	2022	2023	2022	2023	2022
Balance at 1 July	13,434	12,316	56	79	2	3	9,767	7,678
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	414	138	1	–	2	–	3,519	–
Purchases	2,576	3,011	–	–	–	–	–	70
Disposals	(825)	(486)	–	–	–	–	–	–
Depreciation and impairment	(1,672)	(1,722)	(26)	(26)	(1)	(1)	–	(33)
Revaluation increment/decrement to equity	–	177	1	3	–	–	53	2,052
Balance at 30 June	13,927	13,434	32	56	3	2	13,339	9,767

\$ '000	Community Land		Land improve-ments		Buildings and other structures		Roads, bridges and footpaths	
	2023	2022	2023	2022	2023	2022	2023	2022
Balance at 1 July	18,873	13,719	19,541	19,541	52,136	47,643	232,683	207,734
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	(3,520)	–	97	–	(518)	(281)	68	2,291
Purchases	120	–	499	–	1,527	472	8,615	8,177
Disposals	(99)	–	(205)	–	(39)	(106)	(1,612)	(2,801)
Depreciation and impairment	–	–	(431)	–	(2,111)	(1,828)	(4,862)	(4,289)
Revaluation increment/decrement to equity	61	5,154	36	–	2,474	6,236	19,185	21,571
Balance at 30 June	15,435	18,873	19,537	19,541	53,469	52,136	254,077	232,683

continued on next page ...

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E2-1 Fair value measurement (continued)

\$ '000	Bulk earthworks		Stormwater drainage		Water supply network		Sewerage network	
	2023	2022	2023	2022	2023	2022	2023	2022
Balance at 1 July	227,321	202,903	35,015	32,231	29,488	46,577	58,966	63,919
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	197	–	75	–	8	–	32
Purchases	1,739	594	–	303	266	–	416	49
Disposals	(2,480)	–	(3)	(17)	(98)	–	(17)	(18)
Depreciation and impairment	–	–	(498)	(455)	(980)	(1,275)	(1,039)	(1,421)
Revaluation decrement to income statement	–	–	–	–	–	(14,811)	–	–
Revaluation increment/decrement to equity	19,110	23,627	2,923	2,878	2,967	(1,011)	4,465	(3,595)
Balance at 30 June	245,690	227,321	37,437	35,015	31,643	29,488	62,791	58,966

\$ '000	Other assets		Tips and quarries		Library books		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Balance at 1 July	19,541	17,628	1,472	1,394	2	2	718,297	673,367
Transfers from/(to) another asset class	97	16	–	–	–	–	160	2,476
Purchases	499	25	447	214	–	–	16,704	12,915
Disposals	(205)	–	–	–	–	–	(5,583)	(3,428)
Depreciation and impairment	(431)	(380)	(171)	(136)	–	–	(12,222)	(11,566)
Revaluation decrement to income statement	–	–	–	–	–	–	–	(14,811)
Revaluation increment/decrement to equity	36	2,252	–	–	–	–	51,311	59,344
Balance at 30 June	19,537	19,541	1,748	1,472	2	2	768,667	718,297

Highest and best use

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

E3-1 Contingencies

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

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- 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 standard employer contributions and additional lump sum contributions to the fund.

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

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

For 180 point members, Employers are required to contribute 8% of salaries for the year ending 30 June 2023 (increasing 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 for 1 January 2022 to 31 December 2024, apportioned accordingly to each employer's share of the accrued liabilities as at 30 June 2022. These past services contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other 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.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$102,555.12.

E3-1 Contingencies (continued)

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY 22/23 2.5% per annum thereafter

* Plus promotional increases

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

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 around December 2023.

(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.

(iv) Other guarantees

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

2. Other

(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.

E3-1 Contingencies (continued)

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions have not been possible.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

- Mayor;
- Councillors;
- General Manager;
- Directors;
- Public Officer.
- Responsible Accounting Officer

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

\$ '000	2023	2022 ⁽¹⁾
Compensation:		
Short-term benefits	1,388	1,430
Post-employment benefits	131	80
Other long-term benefits	15	15
Total	1,534	1,525

(1) Comparative figures have been adjusted to only included those positions listed in Council's policy.

Other transactions with KMP and their related parties

There were no material transactions with KMP and their related parties during the financial year. All transactions were conducted at normal arm's length terms.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Councillors' fees	148	123
Councillors (including Mayor) expenses	18	168
Total	166	291

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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	77	121
Total Auditor-General remuneration	77	121
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	19	22
Total remuneration of non NSW Auditor-General audit firms	19	22
Total audit fees	96	143

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	14,766	(5,967)
Add / (less) non-cash items:		
Depreciation and amortisation	11,949	11,707
(Gain) / loss on disposal of assets	3,685	2,582
Reversal of prior year IPP&E revaluation decrements / impairment previously costed direct to the P&L	(4,219)	—
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Revaluation decrements / impairments of IPP&E direct to Income Statement	—	14,811
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(312)	1,552
Increase / (decrease) in provision for impairment of receivables	—	(31)
(Increase) / decrease of inventories	5	53
(Increase) / decrease of other current assets	(78)	(165)
Increase / (decrease) in payables	2	(3)
Increase / (decrease) in accrued interest payable	44	51
Increase / (decrease) in other accrued expenses payable	(30)	1,032
Increase / (decrease) in other liabilities	(334)	516
Increase / (decrease) in contract liabilities	(3,205)	5,208
Increase / (decrease) in employee benefit provision	114	(46)
Increase / (decrease) in other provisions	395	252
Net cash flows from operating activities	22,782	31,552

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Sewerage and water infrastructure	284	708
Buildings	1,536	2,241
Plant and equipment	370	234
Open Space	845	2,180
Other Structures	746	–
Land Improvements	243	–
Road infrastructure	376	1,241
Total commitments	4,400	6,604

These expenditures are payable as follows:

Within the next year	4,400	6,604
Total payable	4,400	6,604

Sources for funding of capital commitments:

Unrestricted general funds	591	235
Externally restricted reserve	3,669	5,662
Internally restricted reserves	140	707
Total sources of funding	4,400	6,604

Details of capital commitments

Significant capital commitments include:

Buildings

- Resource Recovery
- Fogo
- Evacuation Centre

Land Improvements

- Snowview Estate

Open Space

- Pioneer Park
- Goldfields Park

Other Structures

- Aerodrome
- Tumbarumba Dam Wall

Plant and Equipment

- Emulsion Tanks

Sewer and Water

- Scada Upgrade

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant events that should be disclosed.

G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023
		Cash	Non-cash Land	Non-cash Other				
Other	453	21	–	–	12	–	–	486
S7.11 contributions – under a plan	453	21	–	–	12	–	–	486
Total S7.11 and S7.12 revenue under plans	453	21	–	–	12	–	–	486
S64 contributions	4,508	137	–	–	114	–	–	4,759
Total contributions	4,961	158	–	–	126	–	–	5,245

continued on next page ...

G4-1 Summary of developer contributions (continued)

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023
		Cash	Non-cash Land	Non-cash Other				
CONTRIBUTION PLAN NUMBER (former Tumut)								
Other	453	21	–	–	12	–	–	486
Total	453	21	–	–	12	–	–	486

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(347)	(0.47)%	(3.88)%	(4.12)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	73,288				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	52,979	60.29%	60.80%	51.64%	> 60.00%
Total continuing operating revenue ¹	87,867				
3. Unrestricted current ratio					
Current assets less all external restrictions	19,000	1.95x	1.79x	2.81x	> 1.50x
Current liabilities less specific purpose liabilities	9,750				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,884	8.13x	5.71x	4.73x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,462				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,048	5.07%	3.95%	5.56%	< 10.00%
Rates and annual charges collectable	20,656				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	44,016	7.68	10.46	7.46	> 3.00
Monthly payments from cash flow of operating and financing activities	5,728	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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(3.64)%	54.40%	14.85%	(603.55)%	21.04%	15.50%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	54.92%	54.86%	98.83%	94.97%	98.50%	95.52%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.80x	1.79x	1.23x	1.88x	1.07x	7.88x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	24.77x	10.54x	2.47x	2.51x	6.48x	6.30x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	4.99%	3.51%	4.85%	4.02%	5.40%	5.21%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	5.87	6.49	16.20	27.33	39.47	48.45	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	months

(1) - (2) Refer to Notes at Note G4-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:
76 Capper St Tumut NSW 2720

Contact details

Mailing Address:
76 Capper St TUMUT NSW 2720

Opening hours:
8:30am - 4:30pm
Monday to Friday

Telephone: 1300 ASK SVC (1300 275 782)

Internet: www.svc.nsw.gov.au
Email: info@svc.nsw.gov.au

Officers

Interim General Manager
Steven Pinnuck

Responsible Accounting Officer
Parthiv Parekh

Public Officer

Auditors
NSW Audit Office
Level 15, 1 Margaret St
Sydney NSW 2000

Elected members

Mayor
Ian Chaffey

Councillors
Trina Thomson (Deputy Mayor)
Hansie Armour
Julia Ham
James Hayes
Sam Hughes
Mick Ivill
John Larter
Brent Livermore

Other information

ABN: 53 558 891 887



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Snowy Valleys Council

To the Councillors of Snowy Valleys Council

Qualified Opinion

I have audited the accompanying financial statements of Snowy Valleys 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 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, 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 qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting assets and buildings

As disclosed in Note C1-6 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by the Council as assets in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that commenced on 1 January 2009
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

Rural fire-fighting buildings are controlled by the Council where the buildings are located on land that is controlled and recognised by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment and buildings located on land that is controlled and recognised by the Council that should be recorded in the Statement of Financial Position and related notes as at 30 June 2023
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2023
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

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 qualified audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY



Cr Ian Chaffey
Mayor
Snowy Valleys Council
76 Capper Street
TUMUT NSW 2720

Contact: Hong Wee Soh
Phone no: (02) 9275 7397
Our ref: R008-16585809-47900/1788

31 October 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Snowy Valleys Council**

I have audited the general purpose financial statements (GPFS) of the Snowy Valleys Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Non-recognition of rural fire-fighting assets

The Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled by Council as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting

equipment by either not entering into a service agreement or cancelling the existing service agreement that commenced on 1 January 2009

- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

Rural fire-fighting buildings are controlled by the Council where the buildings are located on land that is controlled by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and buildings located on land that is controlled and recognised by the Council and related amounts that should be recorded and recognised in the Council's 30 June 2023 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2023 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2023 \$m	2022 \$m	Variance %
Rates and annual charges revenue	19.9	18.0	↑ 10.6
Grants and contributions revenue	34.9	28.8	↑ 21.2
Operating result from continuing operations	14.8	(6.0)	↑ >100
Net operating result before capital grants and contributions	0.2	(19.7)	↑ >100

The Council's operating result from continuing operations surplus of \$14.8 million (\$11.9 million of depreciation expense) was \$20.8 million higher than the 2021–22 result.

The net operating result before capital grants and contributions (\$187,000) was \$19.9 million higher than the 2021-22 result due to the revaluation movements of water supply network:

- reversal decrement of \$14.8 million in 2021-22
- reversal of revaluation decrement in \$4.2 million in 2022-23

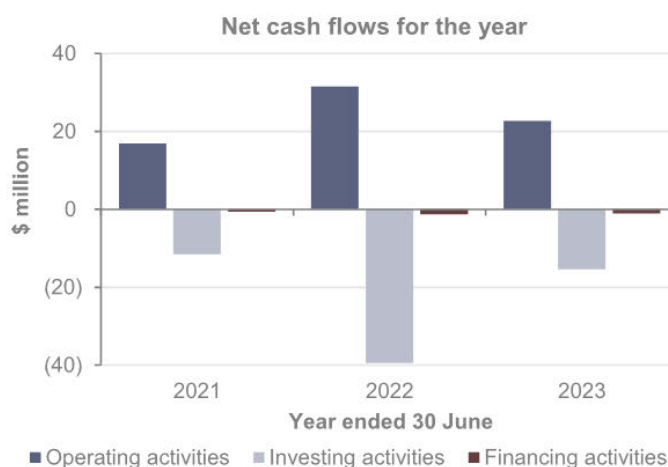
Rates and annual charges revenue (\$19.9 million) increased by \$1.9 million (10.6 per cent) in 2022-23 due to:

- increase in ordinary rates resulting from special rate variation of 15.7 per cent
- decrease in the total number of rateable properties

Grants and contributions revenue (\$34.9 million) increased by \$6.1 million (21.2 per cent) in 2022-23 due to natural disaster grant of \$5.3 million operating grant and \$2.0 million capital grant.

STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$11.0 million at 30 June 2023 (\$4.8 million at 30 June 2022). There was a net increase in cash and cash equivalents of \$6.2 million during 2022-23 financial year.
- Net cash flows from operating activities decreased by \$8.8 million. This is mainly due to the increase in receipts of user charges and fees of \$7.6 million, offset by an increase in payments for materials and services of \$21.6 million.
- Net cash used in investing activities has decreased by \$23.8 million, which is mainly driven by the receipts from redemption of term deposits.
- Net cash used in financing activities decreased by \$0.1 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	44.0	45.3	<ul style="list-style-type: none"> Externally restricted cash and investments comprise mainly developer contributions - water fund, developer contributions - sewer fund, water fund and sewer fund. The increase of \$2.2 million is primarily due to a reduction in specific purpose unexpended grants.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	35.5	37.7	<ul style="list-style-type: none"> Internally allocations are determined by council policies or decisions, which are subject to change.
• Internal allocations	8.4	7.2	<ul style="list-style-type: none"> The increase of \$1.2 million in the internal allocations is primarily due to a \$1.2 increase in plant and vehicle replacement

Debt

Council has a \$5.0 million of borrowings (2022: \$6.3 million) which is secured over the revenue of Council. Council repaid \$1.1 million of borrowings.

PERFORMANCE

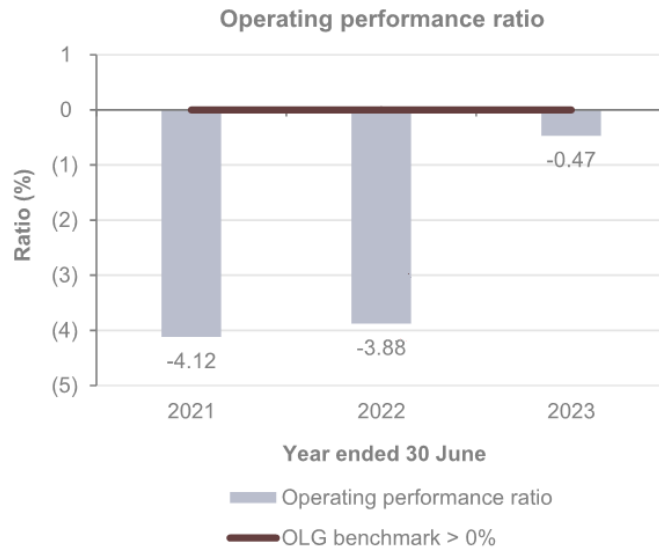
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

- The Council did not meet the OLG benchmark for the current reporting period.
- The operating performance ratio improved to -0.47 per cent (2022: -3.88 per cent) due to the special rate variation and an increase in user charges and fees.



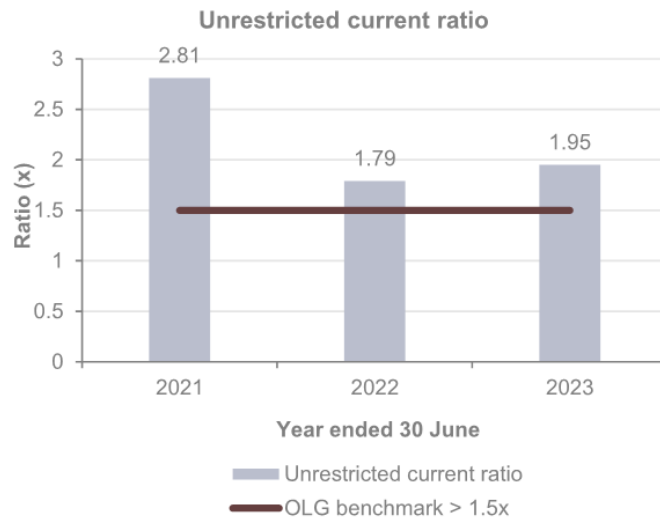
Own source operating revenue ratio

- The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.
- The Council met the OLG benchmark for the current reporting period.
- There is a slight decrease in own source operating revenue ratio in 2023.



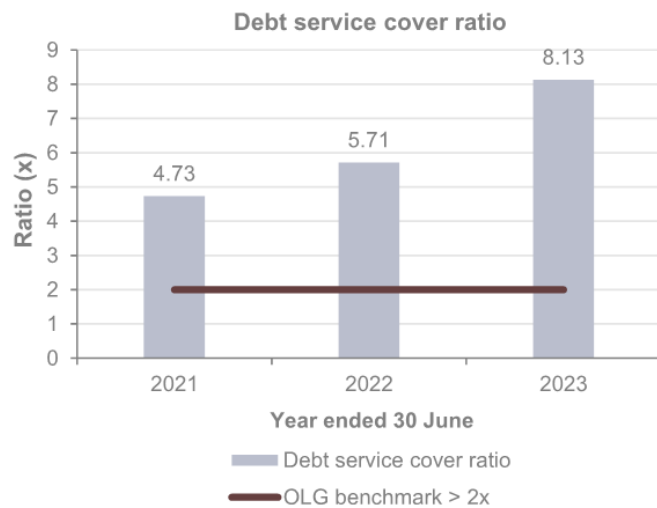
Unrestricted current ratio

- The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.
- The Council exceeded the OLG benchmark for the current reporting period.



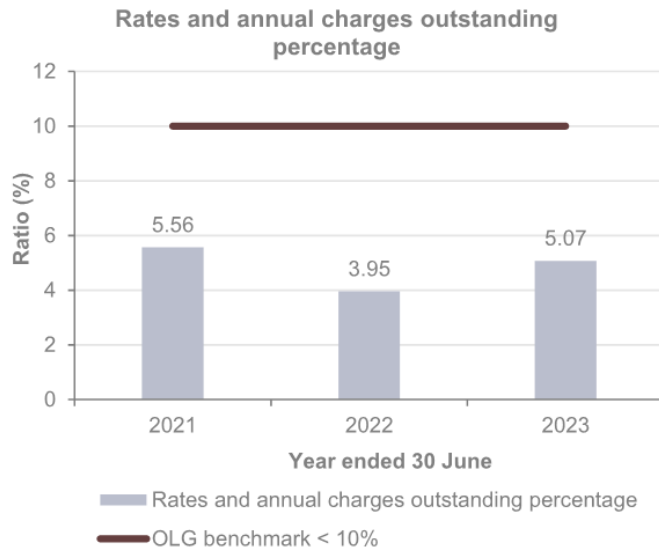
Debt service cover ratio

- The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.
- The Council exceeded the OLG benchmark for the current reporting period.
- Council's debt service cover ratio increased to 8.13 times (2022: 5.71 times) due to a decrease of \$1.2 million in Council borrowings.



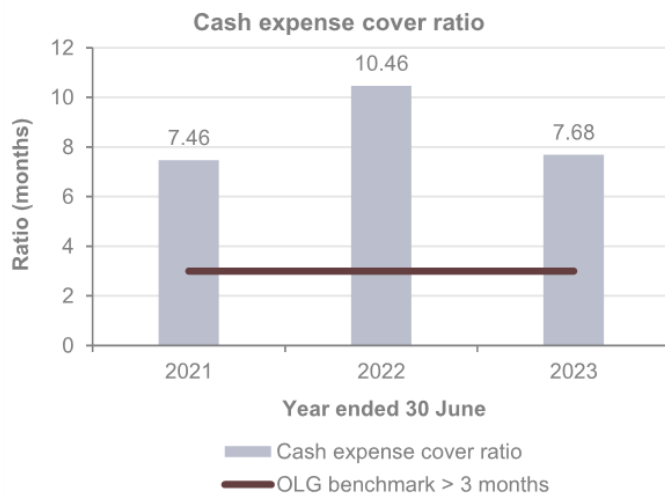
Rates and annual charges outstanding percentage

- The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.
- The Council exceeded the OLG benchmark for the current reporting period.



Cash expense cover ratio

- This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.
- The Council exceeded the OLG benchmark for the current reporting period.
- The cash expense cover ratio decreased to 7.68 months (2022: 10.46 months) due to a decrease in cash and cash equivalent and investments by \$1.3 million and an increase in payments related to operating activities of \$16.8 million.



Infrastructure, property, plant and equipment renewals

The Council renewed \$21.2 million of assets in the 2022-23 financial year, compared to \$22.3 million of assets in the 2021-22 financial year.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements due to the non-recognition of rural fire-fighting equipment which will be reported in the Management Letter.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

cc: Mr Steven Pinnuck, Interim General Manager
Mr Steven Walker, Chair of the Audit, Risk and Improvement Committee
Ms Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment

Snowy Valleys Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Snowy Valleys Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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Background

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

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

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

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

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

Snowy Valleys Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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 Planning and Environment, *Water's Regulatory and assurance framework for local water utilities*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- 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 [[ResolutionDate|17/10/2023]].



Ian Chaffey
Mayor
30/10/2023



Tina Thomson
Councillor
30/10/2023



Steven Pinnuck
Interim General Manager
30/10/2023



Parthiv Parekh
Responsible Accounting Officer
30/10/2023

Snowy Valleys Council

Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Access charges	1,669	1,615
User charges	3,107	3,296
Fees	1	1
Interest and investment income	218	33
Other income	4,229	38
Total income from continuing operations	9,224	4,983
Expenses from continuing operations		
Employee benefits and on-costs	668	921
Borrowing costs	130	173
Materials and services	1,961	1,699
Depreciation, amortisation and impairment	1,065	16,159
Net loss from the disposal of assets	93	(5)
Calculated taxation equivalents	18	18
Other expenses	345	289
Total expenses from continuing operations	4,280	19,254
Surplus (deficit) from continuing operations before capital amounts	4,944	(14,271)
Grants and contributions provided for capital purposes	59	264
Surplus (deficit) from continuing operations after capital amounts	5,003	(14,007)
Surplus (deficit) from all operations before tax	5,003	(14,007)
Less: corporate taxation equivalent (25%) [based on result before capital]	(1,236)	—
Surplus (deficit) after tax	3,767	(14,007)
Opening accumulated surplus	38,510	52,520
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	18	18
– Corporate taxation equivalent	1,236	—
Less:		
– Tax equivalent dividend paid	(18)	(18)
– Taxation equivalent payments	—	—
Closing accumulated surplus	43,513	38,513
Return on capital %	14.3%	(42.9)%
Subsidy from Council	—	15,300
Calculation of dividend payable:		
Surplus (deficit) after tax	3,767	(14,007)
Less: capital grants and contributions (excluding developer contributions)	—	(264)
Surplus for dividend calculation purposes	3,767	—
Dividend calculated from surplus	1,884	—

Snowy Valleys Council

Income Statement of sewerage business activity
for the year ended 30 June 2023

\$ '000	2023	2022
Access charges	4,572	4,413
User charges	649	743
Liquid trade waste charges	42	43
Interest and investment income	343	44
Grants and contributions provided for operating purposes	8	11
Other income	41	67
Total income from continuing operations	5,655	5,321
Expenses from continuing operations		
Employee benefits and on-costs	739	1,063
Borrowing costs	103	119
Materials and services	2,232	1,600
Depreciation, amortisation and impairment	1,124	1,508
Net loss from the disposal of assets	17	18
Calculated taxation equivalents	17	17
Other expenses	250	206
Total expenses from continuing operations	4,482	4,531
Surplus (deficit) from continuing operations before capital amounts	1,173	790
Grants and contributions provided for capital purposes	78	238
Surplus (deficit) from continuing operations after capital amounts	1,251	1,028
Surplus (deficit) from all operations before tax	1,251	1,028
Less: corporate taxation equivalent (25%) [based on result before capital]	(293)	(198)
Surplus (deficit) after tax	958	830
Opening accumulated surplus	69,061	68,033
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	17	17
– Corporate taxation equivalent	293	198
Less:		
– Tax equivalent dividend paid	(17)	(17)
– Tax Equivalent payments	–	–
Closing accumulated surplus	70,312	69,061
Return on capital %	1.9%	1.5%
Subsidy from Council	1,369	1,339
Calculation of dividend payable:		
Surplus (deficit) after tax	958	830
Less: capital grants and contributions (excluding developer contributions)	–	(238)
Surplus for dividend calculation purposes	958	592
Dividend calculated from surplus	479	296

Snowy Valleys Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	1,861	4,364
Investments	6,755	3,755
Receivables	800	628
Total current assets	9,416	8,747
Non-current assets		
Infrastructure, property, plant and equipment	35,474	32,836
Total non-current assets	35,474	32,836
Total assets	44,890	41,583
LIABILITIES		
Current liabilities		
Payables	148	128
Income received in advance	79	133
Borrowings	252	655
Employee benefit provisions	18	17
Total current liabilities	497	933
Non-current liabilities		
Borrowings	741	993
Total non-current liabilities	741	993
Total liabilities	1,238	1,926
Net assets	43,652	39,657
EQUITY		
Accumulated surplus	43,513	38,513
Revaluation reserves	139	1,144
Total equity	43,652	39,657

Snowy Valleys Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	6,577	7,379
Investments	7,367	5,367
Receivables	272	141
Total current assets	14,216	12,887
Non-current assets		
Infrastructure, property, plant and equipment	65,791	61,410
Total non-current assets	65,791	61,410
Total assets	80,007	74,297
LIABILITIES		
Current liabilities		
Payables	45	75
Borrowings	283	270
Employee benefit provisions	18	21
Total current liabilities	346	366
Non-current liabilities		
Borrowings	1,789	2,072
Total non-current liabilities	1,789	2,072
Total liabilities	2,135	2,438
Net assets	77,872	71,859
EQUITY		
Accumulated surplus	70,312	69,061
Revaluation reserves	7,560	2,798
Total equity	77,872	71,859

Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Snowy Valleys Council Sewerage Service

Comprising the whole of the operations and assets of the sewerage reticulation and treatment system, servicing the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba and Tumut.

b. Snowy Valleys Council Water Supply Service

Comprising the whole of the operations and assets of the water supply system servicing the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba and Tumut.

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):

continued on next page ...

2022/23 Financial Statements | Page 8 of 11

Note – Significant Accounting Policies (continued)

Notional rate applied (%)

Corporate income tax rate – 25%

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$5,925,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

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

In accordance with the Department of Industry (DoI) – Water guidelines, 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 DoI – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines 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%.

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

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of IPPE as at 30 June

Note – Significant Accounting Policies (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.52% at 30/06/21.

(iii) Dividends

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

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

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Snowy Valleys Council

To the Councillors of Snowy Valleys Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Snowy Valleys 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 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (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 Significant accounting policies 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 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies 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.



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY

Snowy Valleys Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Snowy Valleys Council

Special Schedules
for the year ended 30 June 2023

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Snowy Valleys Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	9,244	10,713
Plus or minus adjustments ²	b	18	12
Notional general income	$c = a + b$	9,262	10,725
Permissible income calculation			
Special variation percentage ³	d	15.00%	15.00%
Or rate peg percentage	e	0.70%	2.50%
Plus special variation amount	$h = d \times (c + g)$	1,389	1,609
Or plus rate peg amount	$i = e \times (c + g)$	65	268
Sub-total	$k = (c + g + h + i + j)$	10,716	12,602
Plus (or minus) last year's carry forward total	l	(2)	2
Sub-total	$n = (l + m)$	(2)	2
Total permissible income	$o = k + n$	10,714	12,604
Less notional general income yield	p	10,713	12,639
Catch-up or (excess) result	$q = o - p$	2	(35)
Carry forward to next year ⁶	$t = q + r + s$	2	(35)

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable, the Crown land adjustment.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Snowy Valleys Council

To the Councillors of Snowy Valleys Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Snowy Valleys Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Buildings	Buildings – specialised	–	–	1,064	1,064	13,476	23,109	69.8%	19.9%	10.0%	0.4%	0.0%
	Council Offices/Administration	–	–	998	998	8,349	15,950	37.8%	59.0%	3.3%	0.0%	0.0%
	Council Public Halls	–	–	21	21	1,552	4,605	8.3%	44.2%	47.6%	0.0%	0.0%
	Council Works Depot	–	–	161	161	3,139	5,953	53.8%	28.6%	17.6%	0.0%	0.0%
	Cultural Facilities	–	–	301	301	4,831	10,475	55.7%	34.3%	9.5%	0.5%	0.0%
	Libraries	–	–	884	884	2,489	3,919	63.5%	29.6%	6.9%	0.0%	0.0%
	Other Buildings	–	–	1,501	1,501	10,651	18,154	68.6%	27.5%	3.9%	0.0%	0.0%
	Sub-total	–	–	4,930	4,930	44,487	82,165	56.6%	33.4%	9.8%	0.2%	0.0%
Other structures	Other structures	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other structures	–	–	201	201	8,982	15,935	76.5%	7.3%	10.6%	5.7%	0.0%
	Sub-total	–	–	201	201	8,982	15,935	76.5%	7.3%	10.6%	5.7%	(0.1%)
Roads	Unsealed roads	–	–	598	598	20,402	21,916	68.5%	26.9%	4.2%	0.4%	0.0%
	Bridges	1,047	1,047	41	41	51,069	79,695	88.9%	8.9%	2.0%	0.2%	0.0%
	Footpaths	–	–	45	45	12,269	16,761	69.8%	23.4%	6.8%	0.0%	0.0%
	Other road assets	–	–	12	12	8,705	10,699	99.4%	0.0%	0.0%	0.6%	0.0%
	Bulk earthworks	–	–	–	–	236,852	236,852	99.8%	0.0%	0.2%	0.0%	0.0%
	Cycleways	–	–	–	–	2,774	3,158	88.3%	11.4%	0.0%	0.3%	0.0%
	Kerb & Gutter	–	–	39	39	23,794	34,552	35.6%	37.7%	25.9%	0.8%	0.0%
	Road Culverts	–	–	51	51	22,288	36,082	64.2%	35.6%	0.2%	0.0%	0.0%
	Sealed Road Surface	–	–	1,098	1,098	19,254	35,637	78.3%	20.7%	1.0%	0.0%	0.0%
	Sealed Road Structure	–	–	35	35	77,925	109,585	52.0%	44.4%	3.6%	0.1%	0.0%
	Sub-total	1,047	1,047	1,919	1,919	475,332	584,937	80.0%	16.9%	3.0%	0.1%	0.0%
Water supply network	Other	–	–	3	3	332	755	78.0%	18.5%	3.5%	0.0%	0.0%
	Pumping Stations	–	–	38	38	1,587	4,721	22.3%	47.0%	16.6%	14.1%	0.0%
	Reservoirs	–	–	16	16	5,920	22,274	81.6%	15.0%	2.4%	1.0%	0.0%
	Treatment	188	188	162	162	16,191	42,649	56.6%	30.1%	13.0%	0.3%	0.0%
	Mains	–	–	424	424	7,613	46,046	76.2%	22.4%	1.4%	0.0%	0.0%
	Sub-total	188	188	643	643	31,643	116,445	67.8%	24.8%	6.5%	0.9%	0.0%

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Sewerage network	Mains	–	–	487	487	511	1,199	34.5%	48.0%	16.9%	0.5%	0.1%
	Other	–	–	–	–	40,311	64,763	95.3%	4.6%	0.1%	0.0%	(0.0%)
	Pumping Stations	–	–	101	101	1,620	6,512	43.9%	38.1%	17.2%	0.8%	0.0%
	Treatment	–	–	569	569	20,349	42,405	77.8%	14.1%	4.5%	3.6%	0.0%
	Sub-total	–	–	1,157	1,157	62,791	114,879	85.3%	10.4%	2.9%	1.4%	0.0%
Stormwater drainage	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Head Walls	–	–	24	24	603	1,049	17.9%	54.8%	26.7%	0.6%	0.0%
	Inlet and Junction Pits	–	–	94	94	6,094	9,572	39.2%	41.0%	19.8%	0.1%	0.0%
	Stormwater Conduits	–	–	3	3	30,737	46,012	38.8%	55.0%	6.2%	0.0%	0.0%
	Stormwater Converters	–	–	–	–	3	3	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	121	121	37,437	56,636	38.5%	52.6%	8.9%	0.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	95	122	76.5%	7.3%	10.6%	5.7%	0.0%
	Other Open Space/Recreation	–	–	1,568	1,568	15,582	11,687	96.1%	3.3%	0.3%	0.2%	0.0%
	Swimming pools	–	–	495	495	3,860	7,213	65.2%	26.7%	7.9%	0.2%	0.0%
	Sub-total	–	–	2,063	2,063	19,537	19,022	84.3%	12.2%	3.3%	0.2%	0.0%
Total – all assets		1,235	1,235	11,034	11,034	680,209	990,019	74.9%	20.3%	4.4%	0.4%	0.0%

^(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

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	12,575	126.75%	231.72%	198.02%	> 100.00%
Depreciation, amortisation and impairment	9,921				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	1,235	0.18%	0.19%	0.21%	< 2.00%
Net carrying amount of infrastructure assets	700,794				
Asset maintenance ratio					
Actual asset maintenance	11,034	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance	11,034				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	1,235	0.12%	0.13%	0.15%	
Gross replacement cost	990,019				

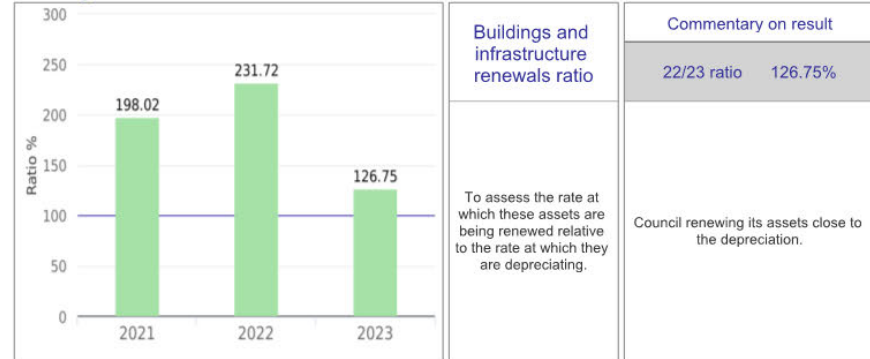
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio



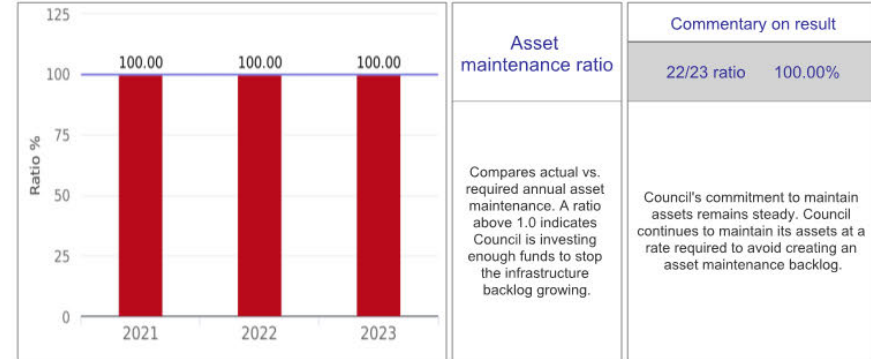
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



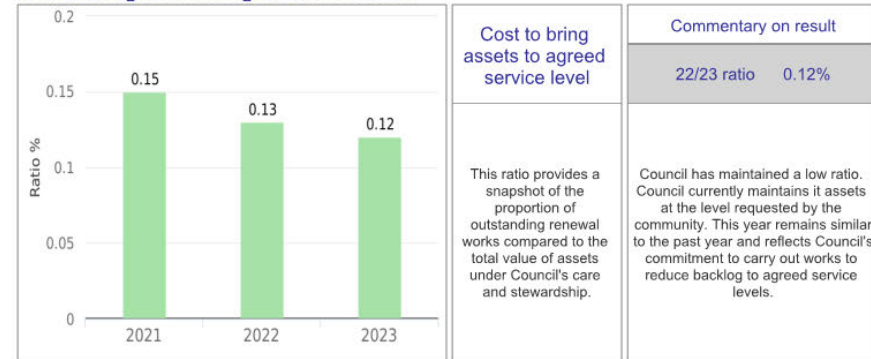
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Snowy Valleys Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	103.75%	287.72%	0.00%	0.00%	0.00%	3.41%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.17%	0.19%	0.59%	0.64%	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.14%	0.14%	0.16%	0.18%	0.00%	0.00%	
Gross replacement cost							

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



ANNUAL REPORT

2022 - 2023

Endorsed by Council on 16 November 2023

