



2021-22
ANNUAL REPORT

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Front cover – Adelong Winter Bites – Aerial View



Aboriginal Print

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.

Message from our Mayor

Since the local government elections in December of last year, councillors have spent a considerable amount of time coming to grips with the issues your council and our communities are facing into the future.

It is my goal to ensure we take positive steps towards ensuring as a community we can grow and prosper alongside an effective and sustainable Council.

In the first six months, we have worked hard to seek out information and deliberate on many issues and projects – both new and ongoing – to make judgements in the best interests of the community as a new Council.

Council's long term financial situation is indeed an area of continued concern, and will require some hard decisions to bring about the change needed.

Council's 2021-22 Income Statement showed total expenses greater than total income from continuing operations (including capital grants and contributions), resulting in a deficit of \$5.97 million.

The Special Rate Variation process that commenced under the previous Council was approved in May 2022, however this will need to be supported by further actions if we are to fund day to day activities within our operational income. It will be up to the current councillors to work with the community to determine how we will deliver future budgets that are sensible and sustainable.

This Annual Report provides an overview of the 120 actions and initiatives Council was committed to deliver to the community over the 2021-22 financial year.

COVID-19 continued to impact on the timely delivery of some works and services with supply chains and availability of workers still far from normal in 2021 and into the early part of 2022.

Libraries and many of our community services were impacted by the public health orders, having to either close or operate under a restricted delivery model.

However, Council staff were still able to complete over 85% of the Operational Plan actions within the financial year, including the completion of upgrades to key infrastructure such as Grahamstown, Rifle Range and Wondalga Road, and the replacement of Withers Lane Bridge and Dungowan Bridge.

As we entered 2022, to welcome visitors back to the region and support the local community we were able to host a slew of events including Tumbatrek, Winter Bites at Adelong, and Hello Snowy Valleys in Batlow.

I'd like to recognise and thank the previous Councillors for the service to the community. As the first Councillors of the amalgamated Council, they faced many challenges including those inflicted on the community and the organisation as a result of the 2019-20 Black Summer Bushfires and the COVID-19 pandemic.



Councillor Ian Chaffey
Mayor

Our Vision

“Leading, engaging and supporting strong and vibrant communities”

Council Vision

In addition to our Code of Conduct, Council has adopted a set of Values that guide our behaviours 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.

Council Values

- **Integrity**
- **Respect**
- **Safety**

2021-22 Year In Review

Month

July 2021

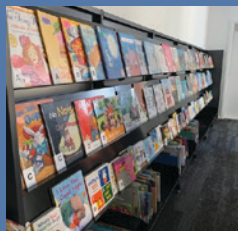
- Council implements FOGO collection service which provided significant efficiencies for Council and the community to reduce household's environmental footprint by reducing waste to landfill
- Bridge & Marine Engineering Pty Ltd was awarded \$1.8m by tender to design and construct Bombowlee Creek Road Bridge



- Bicentennial Park in Tumbarumba was declared a 'Dog off leash' area
- Council introduced the NSW Planning Portal, where the community can lodge their Development Application through e-planning to allow the community, industry, and government to work together to better understand and meet obligations under the Environment Planning and Assessment Act

August 2021

- To protect the people of NSW from the COVID-19 outbreak the NSW Government introduced a 'Stay at home order' from 14 August to 22 August
- SVC Libraries closed for 4 weeks due to COVID-19 Health Orders, though delivered a successful 'Click & Collect' option for patrons to borrow materials from the libraries



September 2021

- Council accepted the tender from Avionics Airfield Lighting Pty for the design and installation of aeronautical ground lighting at the Tumut Aerodrome. This work forms part of the broader Tumut Aerodrome Improvements project valued at \$12.5m
- 85.5% of Snowy Valley residents had received their first dose of the Covid-19 vaccination
- Snowy Valleys celebrated the 20th Anniversary Australia Citizen Day by welcoming 15 new Australian citizens to the region via an online ceremony



- Council's Customer Service Counter reopens for essential face-to-face council transactions after being closed by NSW health orders (Covid-19)
- Snowy Valley region came out from Public Health Order lockdown (Covid-19 restrictions) on Saturday 11 September

October 2021

- Council agreed to notify the Independent Pricing and Regulatory Tribunal (IPART) of its intent to apply for a Special Rate Variation (SRV) of 17.5% in 2022/23 and 17.5% in 2023/24 as a permanent increase retained within the rate base
- Snowy Valleys signs a Memorandum of Understanding (MoU) with Snowy Monaro Regional Council for the delivery of the \$20m Bobeyan Road upgrade
- Construction of the new 22-metre-long Withers Lane Bridge in Bombowlee was completed



- Snowy Valleys Council Tumut Animal impoundment closes permanently, to operate as a 'Holding Facility' instead of an Impoundment Facility. This is to promote the safe return of stray companion animals to owners

November 2021

- End of Term report was presented to outgoing Councillors which showcased a summary of achievements and activities across the term of Council and reported progress against baseline measures contained within the Community Strategic Plan, Snowy Valleys 2028 and Delivery Program 2018-2021
- Council adopts its SVC Childsafe Framework and policy that recognises SVC as a Child Safe organisation
- Final Council meeting of the inaugural Snowy Valleys Council as it was placed in caretaker mode ahead of the December 2021 NSW Local Government Elections
- Our road team completed the upgrade of Rifle Range Road in Tumut. The roadway will now provide a better level of service to the high volume of heavy vehicles that rely on the route



December 2021

- NSW Local Council election held and nine newly elected Councillors for Snowy Valleys were announced
- Council's website receives a facelift to make it user-friendly and easier to find out the latest council news as well as key topics and tasks
- Danish Ambassador, Her Excellency Pernille Dahler Kardel unveils three sculptures in Tumbarumba that were gifted in friendship to the people of the Snowy Valleys. The generous gift was the first stage in a wider project to create a Snowy Valleys Sculpture Trail funded through a Bushfire Local Economic Recovery Grant



Month

January 2022

- The new Councillors gather for the first time for their official Oath of Office Ceremony
- Councillor Ian Chaffey was voted as Snowy Valleys' newly elected Mayor and Councillor Trina Thomson as Deputy Mayor



- Council resolved to lodge an application with the Independent Pricing and Regulatory Tribunal (IPART) requesting a permanent Special Rate Variation (SRV) increase of 35.95% over two years

February 2022

- The Iconic Snowy Valleys Tumbatrek was held led by Mayor Ian Chaffey and Member for Eden-Monaro Kristy McBain
- Snowy Valleys Council in conjunction with Murrumbidgee Health, Resilience NSW and National Bushfire Recovery Agency was selected as a finalist under the Murrumbidgee Primary Healthcare Award for their bushfire recovery GATHER events
- Tumbarumba Main Street lights received an upgraded to LED lighting to help council reduce its carbon footprint in the region



- Council agreed to support a New Pre-School in Tumbarumba
- Council received funding from NSW Environment Protection Authority's FenceCycle program to help the bushfire-impacted property owner safely dispose of and recycle burnt fencing materials free of charge

March 2022

- Council allocates funds from the 'Project Development Reserve' to Tumbarumba Chamber of Commerce for the purpose of completing of repairs to the roof of the Khancoban Hall
- Council launches community information sessions and community consultation to the community to learn more and provide feedback on Council's suite of Integrating, Planning & Reporting documents
- Funding from the NSW Government's EPA Bush Fire Generated Green Waste Grant was received to clean up the green waste that was destroyed by the 2019-20 summer bushfires. Funding includes assessing and removing hazardous trees and clearing burnt trees that have already been stockpiled. Work is estimated to be completed by September 2022



April 2022

- Replacement of Dungowan Bridge on Tintaldra Road at Welaregang was completed
- Khancoban was nominated in the NSW Top Tourism Town 2022 Tiny Town category



- More than 100 people participated in providing important information for Council's Disability Inclusion Action Plan 2022-2026 (DIAP). The DIAP highlights improvements in how people living with disability and their carers could participate in the Snowy Valleys on an equal basis with others

May 2022

- Council agreed to sell off vacant land in Khancoban at a public auction
- Snowy Valleys Libraries launched an innovative book gifting project, 'Dolly Parton Imagination Library Program'. Dolly Parton's Imagination Library mails free age-appropriate and culturally sensitive books to children registered in the program from birth to the age of five



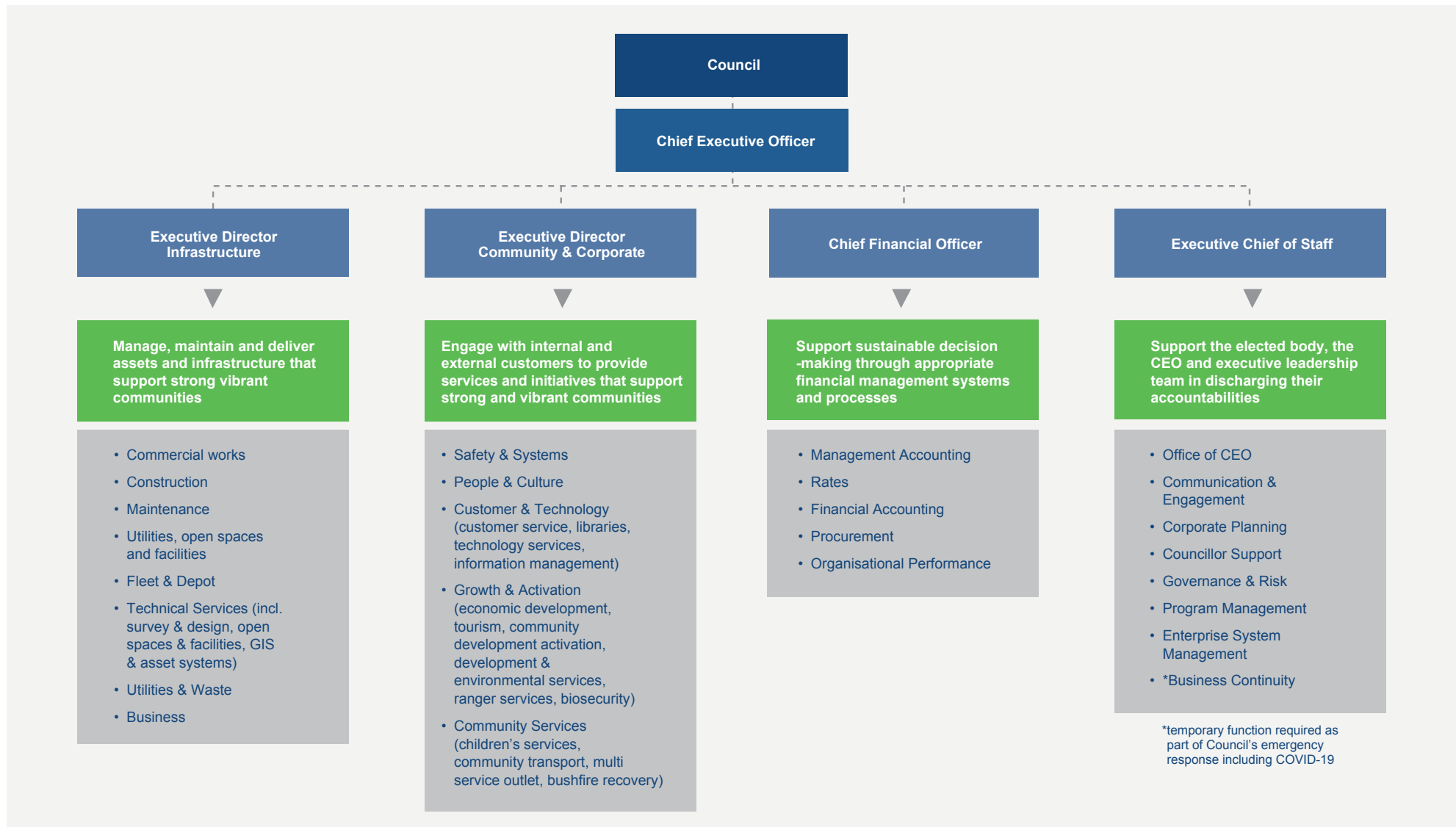
- The Independent Pricing and Regulatory Tribunal (IPART) approves Council's application for a permanent Special Rate Variation (SRV) increase of 35.95% over two years

June 2022

- Council implements a Special Rate Variation (SRV) for 15.7% for the Snowy Valley Local Government Area
- Snowy Valleys Council appoints an interim General Manager following the resignation of CEO, Matthew Hyde
- Tumbarumba Library extends its opening hours from Monday 10.00 am – 3.00 pm and Tuesday – Friday 2.00 pm – 5.00 pm (closing 30mins for lunch).
- New refurbished public amenities opened at the Khancoban Shopping Centre
- Green Caffeine launches in 13 cafes across Snowy Valleys
- Her Excellency, Margaret Beazley AO QC, Governor of NSW visits Snowy Valleys to discuss issues affecting our community such as housing affordability and availability



Our Organisation





Blue Waterhole, Kosciuszko National Park

Snowy Valleys at a glance

OUR COMMUNITY

POPULATION
14,891



Source: ABS 2021

Land Area
8,960 km²

Employed Full Time **5,995**
Employed Part Time **3,690**



HOUSEHOLDS WITH A mortgage / owned outright **71.6%**

Source: ABS 2021

Households rented **24.2%**
Unemployed **6.6%**

Source: ABS 2021

(profile.i.d 2016)

State Planning Region **Riverina Murray**
NSW Destination Region **Riverina-Murray**
Joint Organisation Region **Canberra**

ABORIGINAL & TORRES STRAIT ISLANDERS POPULATION **6.3%**

Source: ABS 2021

A person with a disability **23.3%**

Source: ABS 2018

Source: ABS 2021 and Profile Id 2020

OUR ECONOMY

Travel Season

Summer **33%** | Autumn **30%**
Winter **22%** | Spring **15%**

53% of visitors eat out /dined at a restaurant /and or a café



1,632 Local Businesses Registered

Source: ABS 2021

71% of visitors came from within NSW



Visitors **1.3m**
Night Stays **2.4m**
Avg length of stay **3.2 Nights**



\$53.9m Expenditure

Source: Destination NSW (2021)

OUR ENVIRONMENT

Cool, alpine temperate climate

temperatures range from an average minimum of **-3.1°C** to a maximum of **42.3°C**

895.5mm

Average annual rainfall

Source: abcb.gov.au



About the Annual Report

This is the sixth annual report prepared by Snowy Valleys Council. Based on the 2021-22 financial year, it reports on our accomplishments in realising the community's vision for the local government area (LGA).

Due to the postponement of the elections originally scheduled for September 2020 and the extension of the existing Integrated Planning and Reporting documentation, the 2021-2022 Operational Plan and this Annual Report outline our progress against our Community Strategic Plan *Snowy Valleys 2028* and Council's Delivery Program 2018-2021.

It reflects the key strategic themes of the Community Strategic Plan *Snowy Valleys 2028*, which are:

1. Towns and Villages

We celebrate and nurture the unique character of our towns and villages

2. Growth through Innovation

We have economic development activities which provide community longevity, vibrancy, and a sustainable future

3. Our Natural Environment

We care and protect our natural environment to ensure future generations can experience and enjoy its beauty

4. Communication and Engagement

We have engaged communities that actively participate in local decision making

5. Our Infrastructure

We strive to continually improve our local infrastructure

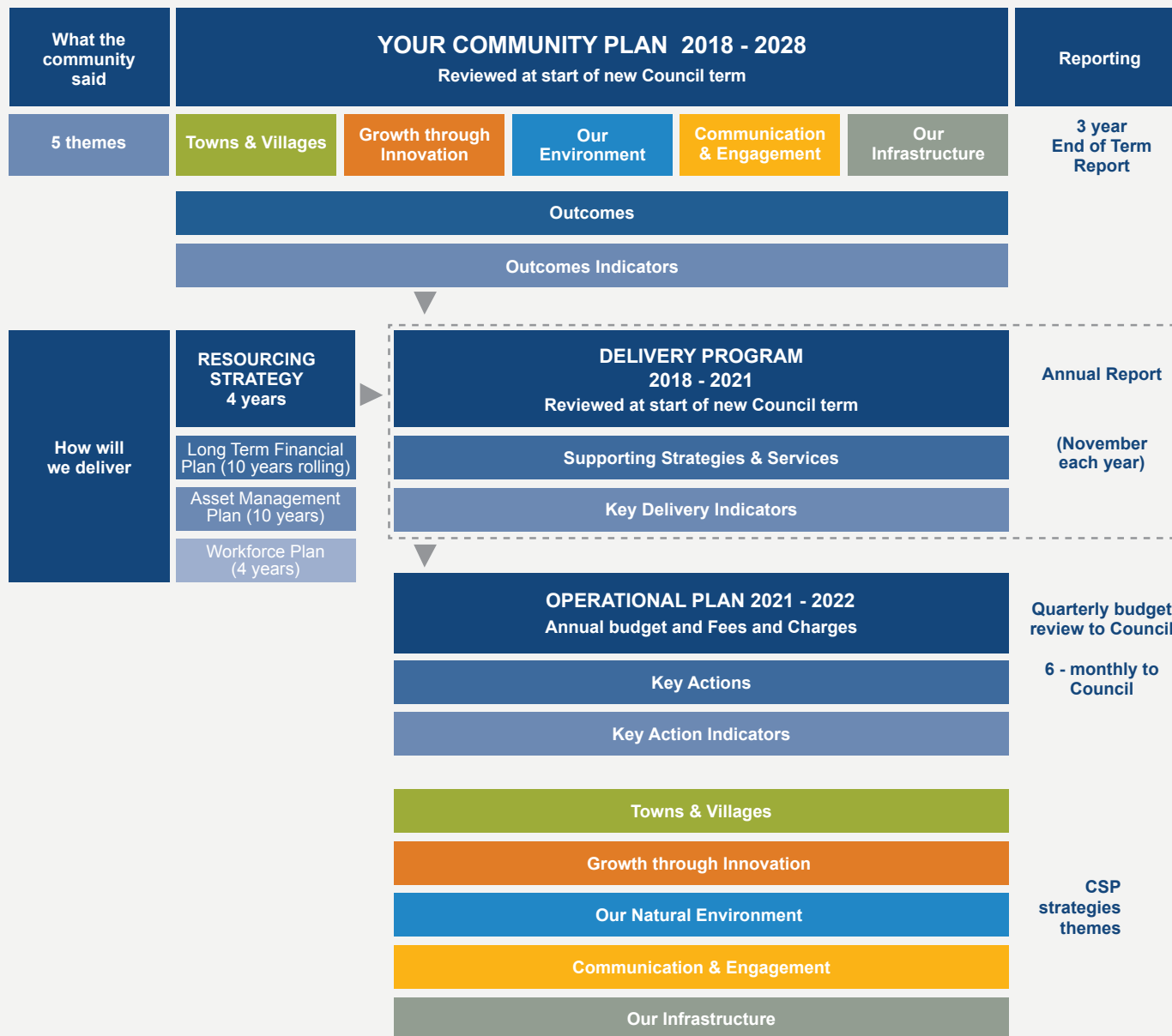
Each of these strategic themes are accompanied by specific goals that further focus our efforts to meet the community's vision.

This Annual Report is an accountability mechanism between the community and Council. It has been prepared in accordance with Section 428 of the Local Government Act 1993 and the Office of Local Government's Integrated Planning and Reporting Guidelines.



Tumut River Tap Days – Nov 2021 – Photo Credit: Lucas Wilkinson

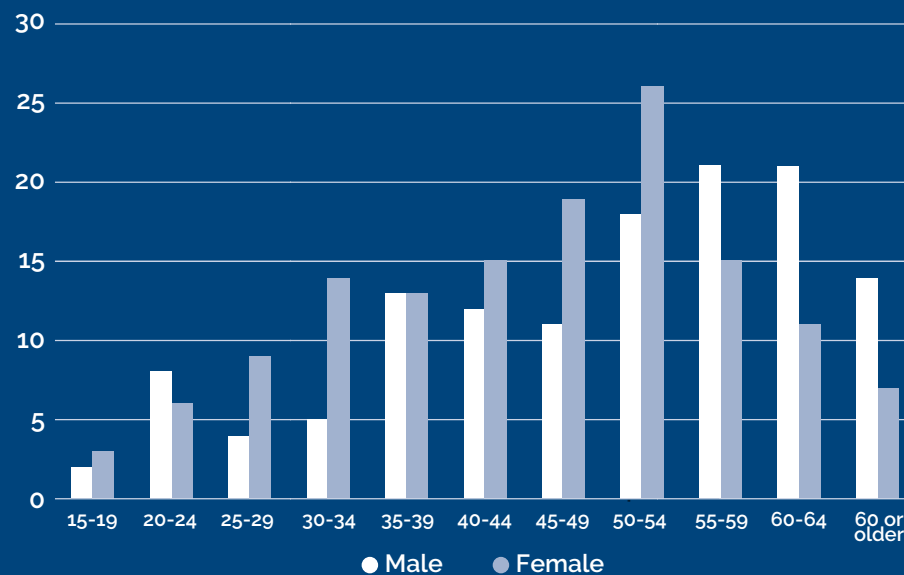
Integrated Planning and Reporting Framework



Our Workforce 2021-22

Age Demographic by Age and Gender

AS AT 30 JUNE 2022



Staff Headcount BY DIRECTORATE

Headcount	Full Time	Part Time	Casual	(FTE)
Executive Team	5	0	0	(6)
Office of the CEO	17	0	1	(18)
Finance	10	1	0	(13)
Community & Corporate	34	31	35	(63.11)
Infrastructure	118	9	3	(122.55)

5.84 YRS No. of years of the avg. length of service for staff

Percentage of Gender

Female ♀ **51.7%**
Male ♂ **48.3%**

STAFF turnover rate **13.65%**

Number of new employees **89**
(including 45 pool staff & 17 casuals)

Staff Headcount

as at 30 June 2022

184 | **41** | **39**
Full Time | Part Time | Casual

Our Newly Elected Councillors

Snowy Valleys Council comprises 9 Councillors

Newly Elected Mayor & Councillor – from December 2021



	Mayor Cr Ian Chaffey	Deputy Mayor Cr Trina Thomson	Cr Hansie Armour	Cr Julia Ham	Cr James Hayes OAM
Email	ichaffey@svc.nsw.gov.au	tthomson@svc.nsw.gov.au	harmour@svc.nsw.gov.au	jham@svc.nsw.gov.au	jhayes@svc.nsw.gov.au
Internal Representation	<ul style="list-style-type: none"> Chief Executive Officer Review Committee Snowy Valleys Community Grants Assessment Panel 	<ul style="list-style-type: none"> Chief Executive Officer Review Committee Snowy Valleys Community Grants Assessment Panel Australia Day Committee Disability Inclusion Access Reference Group 	<ul style="list-style-type: none"> Climate Change Adaption Committee 	<ul style="list-style-type: none"> Audit, Risk & Improvement Internal Committee Chief Executive Officer Review Committee Glenroy Heritage Reserve Committee 	<ul style="list-style-type: none"> Audit, Risk & Improvement Internal Committee
External Representation	<ul style="list-style-type: none"> Canberra Region Joint Organisation (CRJO) Softwoods Working Group Pratt Foundation Steering Group 	<ul style="list-style-type: none"> Interagency Forum Pratt Foundation Steering Group Business Snowy Valleys 	<ul style="list-style-type: none"> Brindabella Economic Link Group 	<ul style="list-style-type: none"> Softwoods Working Group Tumbarumba Chamber of Commerce Humelink Community Consultative Group Riverina Regional Library Committee 	<ul style="list-style-type: none"> Adelong Showground Committee Adelong Progress Association Local Traffic Committee Pratt Foundation Steering Group Visy Community Consultative



	Cr Sam Hughes	Cr Mick Ivill	Cr John Larter	Cr Brent Livermore
Email	shughes@svc.nsw.gov.au	mivill@svc.nsw.gov.au	jlarter@svc.nsw.gov.au	blivermore@svc.nsw.gov.au
Internal Representation	<ul style="list-style-type: none"> • Tumbarumba Region Youth Council • Aboriginal Liaison Committee • Tumut Region Youth Council 	<ul style="list-style-type: none"> • Tumut Aerodrome Committee 	<ul style="list-style-type: none"> • Tumut Aerodrome Committee 	<ul style="list-style-type: none"> • Tumbarumba RSL Memorial Hall Management Internal Committee
External Representation		<ul style="list-style-type: none"> • Local Traffic Committee 	<ul style="list-style-type: none"> • Pratt Foundation Steering Group 	<ul style="list-style-type: none"> • Tooma Recreation Reserve Committee

Former Mayor and Councillors

Former Mayor & Councillors – to 5 November 2021

- **Cr James Hayes OAM**
(Former Mayor) Re-elected
- **Cr John Larter**
(Former Deputy Mayor) Re-elected
- **Cr Julia Ham**
Re-elected
- **Cr Adrianna Benjamin**
- **Cr Cate Cross**
- **Cr Margaret Isslemann**
- **Cr Geoff Prichard**
- **Cr Cor Smit**
- **Cr Bruce Wright OAM**



Back L-R: Cr Deputy Mayor John Larter, Cr Julia Ham, Cr Mayor James Hayes OAM, Cr Geoff Prichard
Front L-R: Cr Bruce Wright OAM, Cr Margaret Issleman, Cr Cor Smit, Cr Andriana Benjamin, Cr Cate Cross

Councillor Professional Development Participation

Local Government (General) Regulation 2021 cl 186

Professional Development Former Council 1 July 2020 - 5 November 2021

COUNCILLOR - PROFESSIONAL DEVELOPMENT	
Mayor James Hayes OAM	Local Government NSW 1 day online Annual Conference (29 November 2021)
Deputy Mayor John Larter	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Andrianna Benjamin	Nil
Cr Cate Cross	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Julia Ham	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Margaret Isslemann	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Geoff Pritchard	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Cor Smit	Local Government NSW 1 day online Annual Conference (29 November 2021)
Cr Bruce Wright OAM	Nil

Professional Development Newly Elected Council 5 January 2022 – 30 June 2022

COUNCILLOR – PROFESSIONAL DEVELOPMENT	
Mayor Ian Chaffey	SVC Councillor Induction (Tumbarumba) (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (Tumbarumba) (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	CRJO Board Meeting (Canberra) (25 February 2022)
	Local Government NSW Special Conference (Sydney) (23 February – 2 March 2022)

COUNCILLOR – PROFESSIONAL DEVELOPMENT	
	LGNSW Councillor Professional Development Workshop (online) (April 2022)
	Regional Economic Development Strategy Workshop (online) (14 June 2022)
	Australian Local Government Association National General Assembly (Canberra) (19-22 June 2022)
Deputy Mayor Trina Thomson	5/1/22 SVC Councillor Induction (Tumbarumba) (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (Tumbarumba) (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	LGNSW Councillor Professional Development Workshop (online) (April 2022)
	Regional Economic Development Strategy Workshop (online) (14 June 2022)
	Australian Local Government Association National General Assembly (Canberra) (19-22 June 2022)
Cr Hansie Armour	SVC Councillor Induction (Tumbarumba) (5 January 2022)
	Regional Economic Development Strategy Workshop (online) (14 June 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	LGNSW Councillor Professional Development Workshop (online) (April 2022)
Cr Julia Ham	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)

COUNCILLOR – PROFESSIONAL DEVELOPMENT

Cr James Hayes OAM	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	One Voice for Local Government (16 March 2022)
	Regional Economic Development Strategy Workshop (online) (14 June 2022)
Cr Sam Hughes	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	Communicating Council Priorities LGNSW Training (online) (17 March 2022)
	LGNSW Councillor Professional Development Workshop (online) (April 2022)
Cr Mick Ivill	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Workshop (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning Workshop (Tumbarumba) (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
	LGNSW Councillor Professional Development Workshop (online) (April 2022)

COUNCILLOR – PROFESSIONAL DEVELOPMENT	
Cr John Larter	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Overviews (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) (10 February 2022)
Cr Brent Livermore	SVC Councillor Induction (5 January 2022)
	Local Government NSW 2-day Councillor Induction Training (6-7 January 2022)
	Team Charter Workshop (Tumbarumba) (13 January 2022)
	Governance & Finance Overviews (Tumbarumba) (20 January 2022)
	ARIC & Strategic Plan Use Planning (27 January 2022)
	IP&R & Roads Workshop (Tumbarumba) 10 February 2022)
	LGNSW Councillor Professional Development Workshop (online) (April 2022)

Details and purpose of overseas visits by Councillors, staff or other persons presenting Council (including visits sponsored by other organisations)

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

There were no overseas visits for 2021-22 by staff or Councillors.

Councillor attendance at meetings & Councillor workshops

Former Council 1 July 2020 - 5 November 2021

COUNCILLOR	ORDINARY COUNCIL MEETINGS ATTENDED (%)	EXTRAORDINARY COUNCIL MEETING (%)	COUNCILLOR WORKSHOPS (%)
No. meetings held	4	1	9
Mayor James Hayes OAM	100%	100%	89%
Deputy Mayor John Larter	80%	100%	44%
Cr Andrianna Benjamin	80%	0%	67%
Cr Cate Cross	100%	100%	89%
Cr Julia Ham	100%	100%	89%
Cr Margaret Isselmann	60%	100%	55%
Cr Geoff Pritchard	80%	100%	55%
Cr Cor Smit	80%	100%	78%
Cr Bruce Wright OAM	80%	100%	67%

Councillor attendance at meetings & Councillor workshops

Newly Elected Council 5 January 2022 – 30 June 2022

COUNCILLOR	ORDINARY COUNCIL MEETINGS ATTENDED (%)	EXTRAORDINARY COUNCIL MEETING (%)	COUNCILLOR WORKSHOPS (%)
No. meetings held	6	1	18
Mayor Cr Ian Chaffey	100%	100%	100%
Deputy Mayor Cr Trina Thomson	100%	100%	100%
Cr Hansie Armour	100%	100%	100%
Cr Julia Ham	100%	100%	94%
Cr James Hayes OAM	100%	100%	94%
Cr Sam Hughes	100%	100%	94%
Cr Mick Ivill	83%	100%	66%
Cr John Larter	100%	100%	50%
Cr Brent Livermore	100%	100%	94%

Committees Of Council

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

Council operates a number of committees, to assist and advise on the management of community facilities and to make a recommendation for future development.

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 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
Aboriginal Liaison Committee	To provide a forum for discussion between Council and the Aboriginal Community within the Council area on key issues
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 to recipients for the Snowy Valleys
Climate Change Adaption Committee	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	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
Tumut Aerodrome Committee	Provide a forum for discussion of strategic planning issues relevant to the Tumut Aerodrome
Tumbarumba RSL Memorial Hall Management Committee	Management of the RSL Community Hall and Facilities
Youth Council (Tumut & Tumbarumba)	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.

OUR VOLUNTEERS	NUMBER OF VOLUNTEERS
Volunteer Role	2021-22
Community Committees	50
Park Gardens & Cemeteries	20
Tumut District Community Transport	26
Community Multi-Service Outlet, Tumbarumba	30



Financial Summary

Financial Snapshot

Council's 2021-22 Income Statement showed total income from continuing operations (including capital grants and contributions) of \$73.55 million and total expenses from continuing operations of \$79.52 million, resulting in a deficit of \$5.97 million.

When excluding external income sources of grants and contributions for capital purposes, the net operating result is a deficit of \$20.73 million.

Council incurred a \$15.82 million depreciation expense as a result of an independent revaluation of water and sewer assets. The revaluation is required to be undertaken every five years.

The depreciation expense, although not a cash expense, is a proxy for the approximate renewal

costs required to maintain the assets over the term of their useful life.

When an asset class is reviewed during a cyclical revaluation, its renewal costs and expected term of life can be altered, resulting in a change to depreciation expense that is recognised in Council's financial statements.

The revaluation of water and sewer assets determined the expected life of these assets was less than what was recorded in Council's asset register. As a result, depreciation has been under expensed over the past five years requiring in the cumulative expense being recorded in this year's financial statements.

FY 2021-22 Total Amount (\$)

\$73.553M	\$79.52M	-\$5.967M
Revenue	Expenditure	Net Result

2021-22 Revenue Increases

\$5.76M Road and Bridge grant funding	\$212K Private works income	\$287K Water usage charges
\$240K Transport for NSW works	\$950K Rates and Charges	\$1.99M Disaster funding

2021-22 Revenue Decreases

\$6.76M Bushfire & Emergency Service grant funding	\$7.4M Stronger Community grant funding	\$323K medical service fees
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Infrastructure Spending 2021-22

INFRASTRUCTURE SPENDING FY 2021-22 TOTAL	AMOUNT (\$)
Plant and Equipment	\$3.011M
Building and other structures	\$472K
Roads and Bridges	\$8.023M
Footpaths	\$28K
Open Spaces and Recreation	\$25K
Work in Progress	\$10.858M
Other Capital Investments	\$1.356M
TOTAL INFRASTRUCTURE	\$23.773M

Financial Performance

Overview

Council generates income to fund services and assets for the region through rates on property, government grants, development contributions, interest on investments, user charges and Council's 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 2021-22 was -\$5.967M (\$6.978M) loss.

Income

Council's main source of income was 'User Fee's & Charges, which contributed 26.25% of our total income for 2021-22 which equaled to \$19.307M, while Rates and Annual Charges provided \$18M which was 24.47% of our income followed by operational grants and contributions totalling \$15.085M or 20.51%.

Financial Performance Indicators

Performance indicators are set 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. Snowy Valleys Council's performance in 2021-22 against OLG benchmarks and Group averages (for 2020-21) are detailed below:

Unrestricted Current Ratio 2021-22

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

OLG Group Average Results	3.8
Benchmark	>1.5
SVC Results	1.79



Rates Outstanding Percentage 2021-22

Percentage of rates outstanding.

OLG Group Average Results	5.84%
Benchmark	<10%
SVC Results	3.95%



Operating Performance Ratio 2021-22

This ratio measures Council's achievement 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.

OLG Group Average Results	-3.45%
Benchmark	>0%
SVC Results	-3.88%



Own Source Operating Revenue 2021-22

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 source revenue.

OLG Group Average Results	64.44%
Benchmark	>60%
SVC Results	60.80%



Debt Service Cover Ratio 2021-22

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

OLG Group Average Results	4.33
Benchmark	>2.0
SVC Results	5.71



Cash Expense Cover Ratio 2021-22

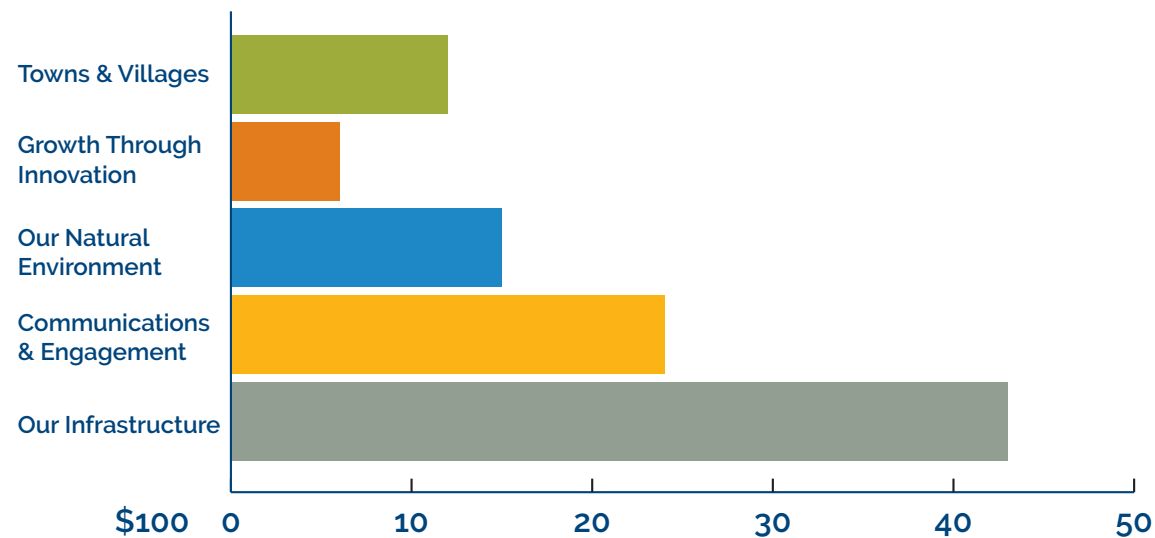
This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

OLG Group Average Results	13.3 months
Benchmark	>3 months
SVC Results	10.46 months



Value for Rates

Council invests rates income in improving our community and enhancing the quality of life for Snowy Valleys residents to achieve the strategic aspirations expressed through the Community Strategic Plan. For each \$100 Council spent during the year, the following breakdown shows the investment across the strategic pillars:



Grants Paid to Council

Snowy Valleys Council received a number of Federal and NSW Government grants in 2020-2021, equating to \$13.178M for Capital projects and \$15.085M for operational projects. Accounting standard changes introduced on 1 July 2019 requires Council to recognize grant income transactions more accurately with their economic reality. This has resulted in better time matching of income and expenses.

OPERATIONAL GRANTS	
GENERAL PURPOSE GRANTS 2021-22	2021-22
Financial Assistance	\$4.931M
TOTAL GENERAL PURPOSE OPERATIONAL GRANTS	\$4.931M
Specific Purpose Grants	2021-22
Sewage Services	\$11K
Bushfire and Emergency Services	\$2.699M
Children Services	\$1.593M
Community Care	\$939K
Economic Development	\$4K
Environmental Programs	\$64K
Heritage and Cultural	\$31K
Libraries	\$99K
Noxious Weed	\$92K
Recreation and Cultural	\$28K
Stronger Communities and Implementation Funding	\$16K
Transport (other Roads and Bridges)	\$1.270M
Other	\$100K
TOTAL SPECIFIC PURPOSE OPERATIONAL GRANTS	\$6.946M

Considerations include the timing of when goods and services transfer to Council and when performance obligations are met. Grant funds that have been received that have not met the stipulations of the accounting standards are recognised as a contract liability until such time they can be recognised when the conditions are met.

CAPITAL GRANTS	
GENERAL PURPOSE GRANTS	2021-22
Specific Purpose Grants	2021-22
Water Supplies	\$14K
Sewerage Services	\$1K
Bushfire and Emergency Services	\$2.413M
Community Care	\$239K
Recreational and Cultural	\$1.253M
Stronger Community and Implementation Funding	\$434K
Domestic Waste Fund Grant	\$270K
Transport (other roads and bridges)	\$8.504M
Transport for NSW Contribution roads, Block Grants	\$50K
TOTAL SPECIFIC PURPOSE CAPITAL GRANTS	\$13.178M
Source of Grants	2021-22
Commonwealth Funding	\$66K
State Funding	\$12.750M
Other Funding	\$362K
Total Source of Grants	\$13.178M

Grants and Donations Awarded by Council

The total amount contributed or otherwise granted to financially assist others

Local Government (General) Regulations 2005 – cl 217(1)(a5)

Council provided \$202,752 To the community to support projects and initiatives during 2021-22.

CATEGORY OF GRANT	2021-22
Section 356 Donation	\$53,373
Donations – other	\$13,243
Heritage Grants	\$9400
Community Strengthening Grants	\$76,238
Charles Sturt University Scholarships	\$10,500
Capital Sports Grant	\$39,998
TOTAL	\$202,752



**Disability Inclusion
Action Plan (DIAP)
2017-2021**

Disability Inclusion Action Plan 2017-2021

Disability Inclusion Act 2014 – Section 13(1)

Snowy Valleys Council has a vision for an inclusive, respectful, and diverse community where people of all abilities can live, learn, work and play as they choose and can actively participate in that impact on them. Council's Disability Inclusion Action Plan (DIAP) provides a framework for Council to make progress towards achieving its vision.

Specifically, progressing actions within the DIAP can ensure the reduction and removal of barriers for people with disability and foster a more inclusive community.

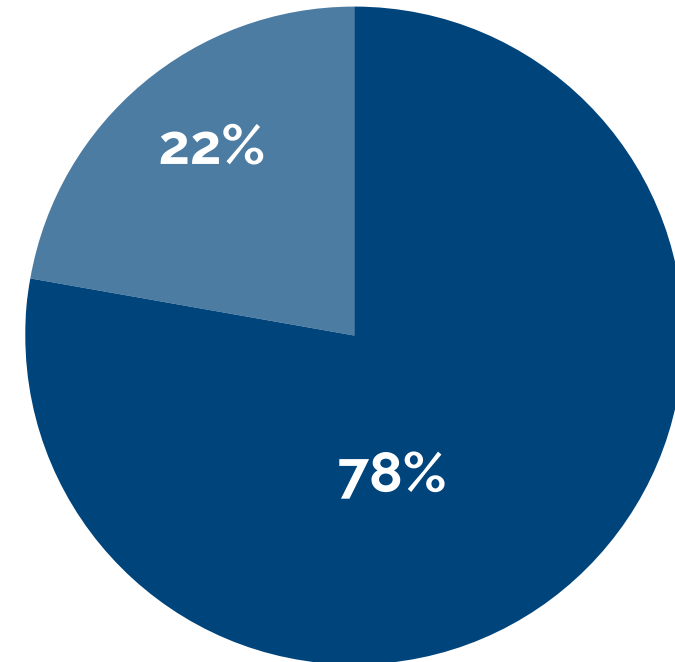
The DIAP recognises four key focus areas, nominated by people with disability, as being of primary importance in creating an inclusive community.

These are:

1. Developing positive community attitudes and behaviours
2. Creating liveable communities
3. Supporting access to meaningful employment
4. Improving access to services through better systems and processes

Over the life of the 2017 – 2021 DIAP, Council has commenced action on all 36 actions, with 28 completed overall. The achievement of so many actions should not go without recognition. The 2017 – 2021 began its life in the infancy of Snowy Valleys Council, with actions having no one accountable for them in the beginning. The actions have seen many action owners as staff have changed, and progress has fluctuated over the last five years, based not only on change of action owners, but at times under resourced both financially and in human resources.

NSW Councils were required to have the next DIAPs developed by 1 July 2021. A 17-month extension has been given to Councils to have renewed DIAPs by 30 November 2022. The 2021-2022 financial year was the development of the 2022-2026 DIAP with action to continue actions from the 2017-2021.



- Actions completed 78%
- Ongoing/Progressing (Rolled to 2022-23 DIAP) 22%

Achievements in the following four of the focus area of Council's 2017-2021 Disability Action Plan (DIAP) is summarised as follows:

1. Developing positive attitudes and behaviours

Council staff became more aware of the issues that people with disability (PwD) face each day and have become more considerate in their planning and service interactions.

The practice to have Council Managers and Coordinators attend Disability Inclusion Access Reference Group (DIARG) meetings to discuss relevant Council topics, enhanced positive internal cross functional relationships.

Council's signature block acknowledging First Nations People, PwD, and Council as a Child Safe Organisation and content for council's community & staff newsletters, show that council staff have gained awareness of PwD.

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

Principles

- Snowy Valleys Council affirms that inclusion is core business.
- Physical, attitudinal, communication and social environment must change to enable people living with disability to participate in society on an equal basis with others.
- People with disability are viewed positively by the wider community and acknowledged and celebrated for their diverse contributions and experiences.
- Council will be accountable to people with disability, their carers, and stakeholders.

The aims added to the 2022 - 2026 DIAP under the four focus areas further demonstrate Council resolve to developing positive attitudes and behaviours.

Creating Liveable Communities

The enhanced internal cross functional relationships resulted in the improvement of signage in the SVC Retirement Village to make the Village safer for elderly residents who raised concerns on the speed limits and flow of traffic, especially for those using mobility scooters who were finding it difficult to negotiate traffic going the wrong way and too fast.

PwD were involved providing feedback on the inclusion of disability accessibility for the proposed Emergency Evacuation Centre in Tumut and the Tumut CBD Parking Study to which feedback was received respectfully and concerned.

2. Supporting access to meaningful employment

Council continued to host students with disability in the workplace for work experience. Although raised in feedback as not occurring this was due to COVID-19 restriction. Meaningful work has occurred by People & Culture to ensure these placements are appropriate to student interests, Council capability and are safe.

Council provides flexible work arrangements which supports PwD and Carers.

In consultation and surveys to develop the 2022 – 2026 DIAP, it was identified that Council employs 7 people have disability and 10 are carers of people with disability. It is believed that these numbers in staff may be higher.

3. Improving access to services through better systems and processes

Council developed a great relationship with the National Disability Information Services (IDEAS), who provided the latest disability information updates. Council also works closely with Spinal Life Australia who provided website information on disability advocacy, therapy, and disability tourist information on their website.

Disability Accessibility Information such as text to speech, more hearing loops and font size is disseminated through Council's website and through Council's Community Services function.

4. Meeting the needs of people with disability

Council continued to meet the needs of PwD through:

- Disability considerations are included in event planning documents, to enable better access to events.
- Disbursement of Master Locksmith Access Keys allocated across the Local Government Area for access to amenities after-hours.
- Awareness disability training of staff to enhance understanding and practice.
- Bi-monthly meeting of DIARG to exchange information to Council for feedback that has been provided from the community.

Challenges

One of the biggest challenges was meeting the committee's Term of Reference to attain a quorum. A concerted effort was made to increase the membership of DIARG to have better representation of PwD and although the advisory committee consist with members of PwD, carers and organisation who support PwD, the achievements and support of the 2017-2021 DIAP actions undertaken, it delayed decision making for the recommendation to adopt new committee members.

Successes

- The drive to increase membership of the DIARG, led to the review of committee member documents and Terms of Reference, resulting in a better understanding of the risks council has in facilitating this committee.
- The achievement of completing 28 actions (of 36) of the 2017-2021 DIAP.
- Improved relationships with organisations that support PwD.
- Master Locksmith Access Keys allocated across the LGA for access after-hours to amenities.

5. Future planning and considerations

The feedback from surveys and consultations to develop the 2022 – 2026 DIAP were mixed in response to how well Council delivers on services, and Council ability to facilitate services and foster attitudes outside of Council for PwD in the Local Government Area (LGA).

Acting on this feedback to deliver the 2022 – 2026 DIAP, to improve services, relationships and attitudes will be a focus in the coming year.

The lack of suitable and signage for parking, for PwD, was highlighted in the consultations. This feedback, along with the development of the SVC Parking Strategy will provide insight into what is needed to improve parking that is safe and appropriate to PwD in the LGA.

The 2022 – 2026 has an estimated costing of over \$800,000 to deliver. Achieving the actions will also take into consideration ability to attain funding and the timely integration of DIAP actions into the operational plans.



New Tooma Toilets

The four key disability inclusion focus areas were used as the framework for community engagement. The following feedback summaries what participants said within each of the key areas:

1. Developing Postive Community Attitudes and Behaviors				
Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
1.1	Council staff undertake the accredited inclusive service provision training	Accredited Disability Awareness Training undertaken & included in orientation. HR information refers to the Disability Inclusion Action Plan (DIAP) and DIA	Disability and inclusion training was carried out in some internal training. Disability Awareness Training will be included in onboarding new Snowy Valleys in the future. This action has been rolled to Council's 2022-2026 DIAP to which Councillors and Council staff will undertake disabilities awareness training.	●
1.2	Council's values 'Do what is right' and actions are inclusive of all people	PwD / Carers report improvements in the attitudes and behaviors of Councillors & Council Staff	'Do what is right' is a strong part of Council's Integrity values. SVC has adopted 'Values' within its EEO policy and Code of Conduct. While they do not have specific disability aim, they are positive steps in the direction of inclusion.	●
1.3	Council planning processes includes the rights of Person with Disability (PwD)	Planning is inclusive of the needs and requirements of PwD	The DIARG were consulted on Council projects for development and upgrades to council facilities. Council continued to include PwD when constructing or developing assets. This included though not limited to; shared cycleways and building renovations. This is an ongoing action item and has been rolled to the 2022-2026 DIAP.	●
1.4	Council takes a leadership role in removing barriers to PwD fully participating in society	PwD/Carers report positive experiences with Council	Council established DIARG in 2017, prepared two DIAP and developed relationships with Valmar Support Services and other disability organisations within the Snowy Valleys region. Council improved employment processes to engage people with disability to apply for Council vacant positions.	●
1.5	Establish an SVC Disability Inclusion & Access Reference Group	DIARG formed, Terms of Reference approved and the group influences Council decisions	DIARG is current functioning reference group of Council. DIARG new Terms of Reference is in the progress of being developed and will be rolled for an action to be completed in the 2022-2026 DIAP.	●
1.6	Support education initiatives that raise awareness of the needs of PwD carers	Council partners with schools to host local awareness programs	Through DIARG and Council representatives', education initiatives were put forward to disability organisations in the LGA and wider community. Carers week and National Day of Disability were key days of celebration acknowledged by Council.	●

1. Developing Postive Community Attitudes and Behaviors (continued)

Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
1.7	Develop a database of local disability networks and service providers	New website includes a Community Services directory and relevant links	Council website links with IDEAS which provides a national database of disability networks and service providers. Council's website also provides links to Tumbarumba Multi Service Outlet (providing services to frail aged people, people with disabilities and their carers) and Community Transport Operation sites. Council formed a relationship with SpinalLife Australia.	●
1.8	Advocate for a 'Disability Access' specific award for businesses to be included in local business awards	Presentation of 'Disability Access' award at Local Business Awards ceremony	Snowy Valleys Council's Place Activation Team continued conversations with Local Business Chambers to advocate for disability awards recognition. SVC will continue to work with the business chambers and local businesses to assist with better understand the needs of people with a disability.	●
1.9	Utilise International Day of People with Disabilities to promote inclusion to the general community	Positive feedback and response from participants	The DIARG shared with the wider community events that were held on 3rd December each year International Day of People with Disabilities. Snowy Valleys Council will continue to use this day to promote disability inclusion through council's platforms such as Facebook & Instagram.	●
1.10	Integrate access principles into the planning of Council supported events	Accessible Event's checklist is utilised Development and promotion of 'Events Resource Kit'	Council's current 'Event risk management plan' questioned access for people with disability and their support to identify facilities and access. In May 2021 a meeting held with Council's Event Activation Officer to discuss a review on the events planning manual to consider resources to include people with disability. Staffing resources has prevented the review to be completed and is planned to be reviewed in 2022-23.	●
1.11	Snowy Valley Council is recognized as a Council championing and promoting inclusion and access	DIAP implemented and evaluated. The Principles of Universal Design are adopted for planning	The DIARG is an active group who prioritises the DIAP and ongoing work. This reflects positively for SVC in our communities. SVC had made considerable progress in promoting and advocating for people with a disability in the LGA. The work of Council has been recognised by Disability Australia.	●

2. Creating Livable Communities

Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
2.1	Conduct an audit of Council owned assets and facilities (AS1428 parts 1-5)	Implementation of DIAP and access and mobility improvements plan compliant with the principles of Universal Design & AS1428	During the 2017-2021 DIAP, Council Service Areas improved or were targeted to be compliant with Universal Design and AS1428 principle. Asset Management Planning to include regular audits for compliance with (AS1428 part 1-5) have been rolled over for completion in the 2021-2026 DIAP. Although training was completed, audit of Council owned assets and facilities is outstanding.	●
2.2	Include signage and update to comply with AS1428	New signage is compliant with disability standards	The requirements AS1428 for any design and installation of new signage was considered. This action item is ongoing.	●
2.3	Develop mobility and access maps across the Shire	Mobility and Access maps available through SVC Website and Tourist Information Centre(s)	A review of mobility and access maps was not achieved. This action will be continued and was captured in Council's 2022-2026 DIAP, to research funding for Council Technical Services staff to undertake and adopt the principles of Universal Design.	●
2.4	Provide resources for business and industry to do an access and mobility audit	PwD report improved access to local business	Intereach provided resources to provide to local businesses, allowing them to complete access and mobility audits. To date no businesses within the Snowy Valleys Council Government Area took up the resources on offer.	●
2.5	Community grants include consideration of disability and inclusion criteria	Community grant funds consider access and inclusion	Inclusion & Disability was consideration when Council applied for community grants. Community grants process was offered by Council went under review for disability and inclusion.	●
2.6	Develop / Support shared pathways education campaign to reduce conflict between pedestrians, bicycles and scooters	Decreased pedestrian complaints	SVC Road Safety Officer reviewed Retirement Village shared pathed access for people with limited access. Works for improvements are in progressed although not completed will be a focus in the near future.	●

2. Creating Livable Communities (continued)

Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
2.7	Accessible transport to events within the Council area	Community transport vehicles used to transport PwD/ Carers to events	SVC Community Transport owns a wheelchair accessible vehicle. The Community Transport bus is available to charitable organisations for hire. Since May 2021, Community Radio is used to advertise accessible of community transport for people in the community with disability.	●
2.8	Source funding for 'all abilities' to improve recreation facilities	PwD/Carers report the ability to access and enjoy recreation facilities	Council continues to scope and apply for funding to include any improvements to its recreation facilities. Further progress is noted in Action 2.9.	●
2.9	Maintenance of playground & recreation equipment to include access	Regular assessment of equipment. DIA Compliant	Council applied for funding to upgrade playgrounds and recreation areas for disability access. Rosewood playground has been refurbished with disability access. A ramp was installed at Pioneer Women's Hut and the Regional Transaction Centre. A walking track at Adelong was scoped and surfaced to allow disability access for people with walkers and in wheelchairs.	●
2.10	Review Pedestrian Access & Mobility Plans (PAMP) to comply with Carers and Disabled Children's Act (CAPT guidelines (include road crossings)	CAPT plan implemented	Improvements for Pedestrian Access and Mobility were made in Talbingo, Tumut and Tumbarumba. Council has made disability access and mobility as an ongoing action in future plans. CAPT plan to be revisited in the 2017-2026 DIAP.	●
2.11	Investigate the options for collection of large waste and green waste	Large and green waste collection in place	Food Organics Garden Organics (FOGO) was implemented by Council in 2021.	●

3. Supporting Access to Meaningful Employment

Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
3.1	Review recruitment and HR Policies for compliance with DAI e.g., Positions advertised welcome applications from PwD/Carers	Increase number of PwD employed	SVC EEO policies include people with a disability, as well as it being covered in the Local Government Award. PwD are currently employed with Council.	●
3.2	Provide accessible and flexible workplaces inclusive of limitations of PwD	Increase number of PwD employed	Flexible working arrangement are a part of Council's workplace culture. Education for accessibility to the workplace required further action and will be a focus in the 2022-2026 DIAP and Council's Workforce Management Plan.	●
3.3	Offer work experience and work placement to PwD	Number of PwD undertaking work experience/work placement/year	Council Libraries hosted work placement participants through Valmar Support Services. Work experience placements for students from Snowy Valleys School occurred over the reporting period. SVC Children's Services hosted students with PwD in the service on work experience. PwD people are currently employed with Council.	●
3.4	Provide NDIS services	Maintain NDIS approval SVC Community Services are accessed by people using NDIS	Council's Community Transport and the Multi Service Outlet are an active NDIS services broker for clients. Valmar, Kurrajong, Ideas, Aspire Quality Assurance & Training, Catherine Pickering, Forrest Community Services are some of the providers of NDIS services in the LGA.	●
3.5	Provide opportunities for Pwd/Carers to volunteer in Council	Number of Pwd/Carers volunteering/year	Council formed relationships with Valmar Support Services for Volunteer placements. Council worked to ensure PwD/Carers are included in its volunteer framework. To date, Council has aged volunteers in community services with many identified with a disability.	●
3.6	Continue the MOU arrangements with Valmar Support Services and continue to seek similar arrangements for other Council Services	MOU between Valmar Services and SVC in place Further options are considered and MOUs in place	This action is achieved with Valmar Support Services for recycling.	●

4. Improving Access to Services through Better Systems and Processes

Status Key: ● Completed ● Not complete / still underway (rolled over to 2022-23)				
Code	Action Objective	Measure	Comment	Status
4.1	Website is compliant with WCAG 2.0 guidelines	SVC website complies with the Web Accessibility Guidelines 2.0 AA	Website is compliant with QCAG 2.0 Guidelines. NDIS Transition Funding was received to complete action.	●
4.2	DIARG participant in consultation processing including planning and design projects	PwD/Carers report improved opportunities to participant in Council processes	DIARG provided feedback on projects that were on public exhibition. Through the Community Welfare Committee, disability issues with access and design of existing structures were forwarded to the DIARG for action.	●
4.3	All Council information is inclusive and accessible	PwD/Carers report improved access to Council information	Inclusiveness for all abilities to access Council information was not completed. This action has been included in the 2022-2026 DIAP for council to establish an inclusive Style Guide to be compliant with accessibility guidelines.	●
4.4	Promote the NSW Carers Charter	Staff have knowledge of Carers Charter	The NSW Carers Charter was promoted through the Multi Service Outlet programs and was highlighted during International Day of People with disabilities activities.	●
4.5	Develop a fact sheet to assist Customer Service staff in responding to queries regarding services for PwD/Carers	Utilisation of fact sheet PwD/Carers report improved customer service	Information for a fact sheet has been collected, though still required to be collated and published. This action has been rolled into the 2022-2026 DIAP to be completed and provide customer service staff training and support to assist customers with disabilities (including people with Mental Health).	●
4.6	Develop and maintain a register of interest people in receiving Council information in alternative formats	Register will reflect number of requests	Register was developed and updated. Information available to PwD/carers upon request. Council did not received requests for information in an alternative format. Council provides information predominately via face to face, website, +social media, radio interviews and print.	●
4.7	Investigate Portable Counter Hearing Loops	Hearing loops available	Portable counter hearing loop was installed at Council Customer Service Council, Tumut. Tumbarumba office and Libraries are being considered in the future for portable hearing loops upon availability of funding.	●
4.8	Use Disability Inclusion & Access Reference Group when developing the Community Strategic Plan and evaluating the DIAP	PwD/Carers included in recommendations and committee reports DIAP Reviewed Annually	The DIARG is consulted by Council on*strategic plans. The DIARG regularly evaluates the DIAP at bi-monthly meetings through progress reports tabled on the DIAP.	●

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, Asses, 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

Our Performance 2021-22

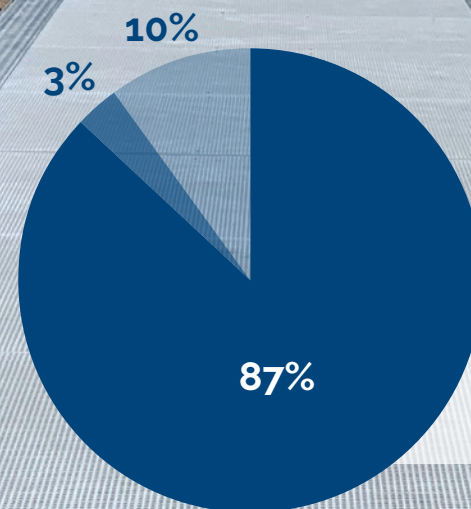
This section contains a detailed report on Council's progress against the 120 actions and initiatives that detail the delivery of Council's service to the community over the 2021-22 financial year.

During the year, the low supply of materials and workers as a result of COVID-19 interfered with how we delivered work and some services.

In summary, 103 actions and initiatives were completed, with 14 marked not completed and rolled over to 2022-23 to allow council officers to progress and complete unfinished actions. Three actions were marked as not complete.

The actions contained in the Operational Plan and the following performance report are structured to reflect the strategic priorities identified by the community during the development of the Community Strategic Plan 2028 – Our Vision Our Future:

1. Our towns and villages
2. Growth through innovation
3. Our natural environment
4. Communication and Engagement
5. Our infrastructure



Total initiatives	120	
Actions completed	105	87%
Not completed (Rolled to 2022-23)	12	10%
Not completed	3	3%



Tumut Main Street

Towns and Villages

We celebrate and nurture the unique character of our towns and villages.

Towns and Villages - How we performed

LIBRARY Services



No. of Library Programs Delivered
190

No. of Digital Borrowings:

13,366

No. of Library Loans:

48,018

No. of Program participants:

2666

Number of Library Visitors:

Tumut - **30,825** Tumbarumba - **13,081**
Batlow - **7,719** Talbingo - **371**
Adelong - **872** Mobile Library - **1,337**

Domestic Assistance Hours

3,764.5

Wheels on Meals Delivered

1,471

Children's Services

No. of Children Enrolled at

- CARCOOLA - **176**
- KHANCOBAN - **26**
- PUGGLES - **129**



Community Grants

The total amount of community projects coordinated by Council:

17 COMMUNITY PROJECTS WORTH: \$116,236

Development Applications

215 Received

193 Determined

307 Planning Certificates Issued

Community Development

14 – Number of Youth Events

812 – Attendance

8 – Event/Workshops

810 – Attendance



COMMUNITY TRANSPORT

470

passengers

269,557 km travelled

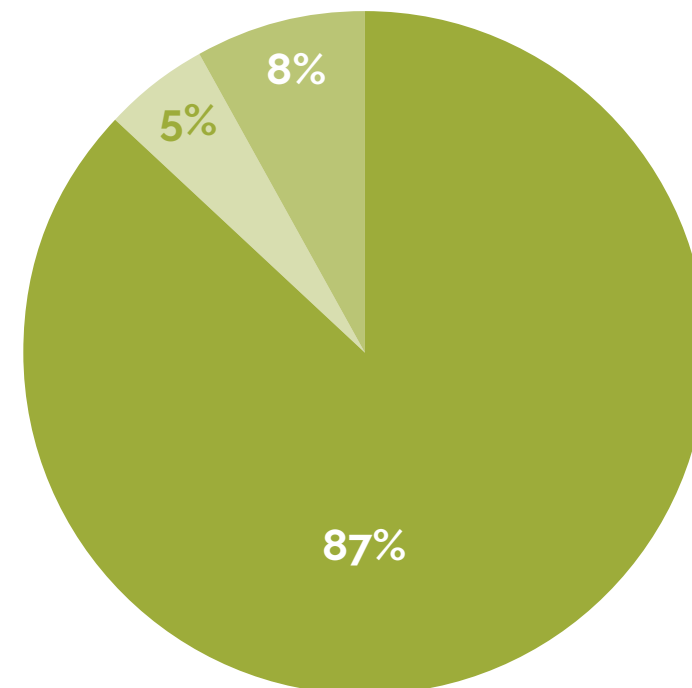


COMPANION ANIMALS

Dog attacks down by **76%**

187 Animals were returned to owners or rehomed

287 pets registered at Council



Total initiatives 37







Actions completed	32	87%
Not completed (Rolled to 2022-23)	3	8%
Not completed	2	5%

Events

Supporting and promoting community and tourism events is core to Snowy Valleys Council (SVC) celebrating life in the region and nurturing the unique character of the place in which we live.

Winter Bites - Adelong	Youth Songwriting & Popup Recording	Hello Snowy Valleys!	Snowy Valleys Careers Expo	Australia Day	Tumbatrek
SVC Event	SVC Event	SVC Event	SVC in partnership with Training Service NSW	SVC Event	SVC Event
Sat 18 June 2022	Mon 17 to Sun 30 January 2022	Fri 18 & Sat 19 March 2022	Wed 18 May 2022	Wed 26 January 2022	Sat 12 Feb 2022
					
<p>Winter Bites Adelong was delivered in June 2022 after being postponed due to Covid restrictions in 2021. Approximately 1,500 attendees cheered on a fantastic music lineup including headline act Australian legend Kasey Chamber. Other musical talent included Best Independent Country Album 2020 winner Charlie Collins, Caitlin Harnett & The Pony boys, the Andy Golledge Band and Montgomery Church. Thirteen local and regional businesses participated in the event, showcasing their local products.</p>	<p>Snowy Valleys Council hosted Snowy Valleys Sessions – an initiative that provided more than 20 aspiring young local artists ranging from 12-22 years of age an opportunity for professional development, songwriting/polishing workshops and the recording of their original music through a mobile pop-up recording studio delivered by Montville Lane Sessions.</p>	<p>Playwright Hannie Rayson and director Michael Cathcart worked with locals from across the region to create a theatrical portrait of the Snowy Valleys. The live performances were held at the Batlow Literary Institute.</p>	<p>Snowy Valleys Council partnered with Training Services NSW to deliver this event, which featured 35 exhibitors including local businesses, industry, and organisations. Over 200 students from across the LGA attended.</p>	<p>The 'OneSVC' 2022 Australia Day awards were held in Stockwell Gardens, Tumut. The crowd was generous in size to witness Raymond 'Dossie' Carr receive the Snowy Valleys Region Citizen of the Year Award.</p>	<p>The 2022 Tumbatrek event encompassed several key attractions including the Tumbarumba to Rosewood Rail Trail and mountain bike trails. Around 100 trekkers joined Eden-Monaro MP Kristy McBain, who completed the Tumbatrek alongside Albury MP Justin Clancy.</p>

Events (continued)

Snowy Valleys Cycle Challenge	ANZAC Day	Tumbarumba Night Markets	Rock the Turf presents Blues, Brews & BBQs	Tumbarumba Skate Workshop	Small Business Workshop
SVC Sponsored Event – In-kind sponsorship (Traffic Control)	SVC Sponsored Event – In-Kind Sponsorship	SVC Event	SVC Sponsored Event	SVC Sponsored Event	SVC Event
Sun 6 March 2022	Mon 26 April 2022	Sat 23 April 2022	Sat 12 March 2022	Sat 23 April 2022	Mon 28 February 2022
					
Snowy Valleys Cycle Challenge is a personal challenge cycling event with rides of varying distances through the picturesque foothills of the Snowy Mountains.	ANZAC marches and ceremonies were held in Tumut, Adelong and Tumbarumba.	Snowy Valleys Council delivered the Tumbarumba Night Markets in collaboration with the Tumbarumba Chamber of Commerce. The markets brought the town's CBD to life after hours and featured stalls from several local producers, small businesses, children's entertainment and live music.	Situated in Tumut within leafy surrounds, Rock the Turf is one of the region's premier music events.	Snowy Valleys Council worked with Totem Skateboarding to present workshops at the Tumbarumba skate park.	Snowy Valleys Council hosted two successful workshops as part of Small Business Month 2022 with around 20 small business owners in attendance. Business owners discussed how to rebuild their businesses by refreshing branding and targeting marketing efforts.

Snowy Valleys Council Libraries



Butterflies at the Library

Butterflies at the Library

Tumbarumba Library put on a magical display of nature at its finest through the transformation of caterpillars into butterflies. The library was able to organise the delivery of a number of caterpillars which were housed in a special enclosure to optimise viewing. Children were able to watch the amazing lifecycle metamorphosis of the caterpillars as they changed into Monarch Butterflies.

Before the Christmas Closure staff organised for schools, Carcoola and Storytime families to watch the butterflies be released from the library deck back into nature.

This was a wonderful program to encourage children and families back to the library after the Pandemic closures and it was both captivating and informative for the kids.



Lego Club – Tumut Library

Lego Club

Snowy Valleys Council Libraries have continued to host the highly successful Lego Club program. Every Tuesday afternoon, SVC libraries transform into their own “Lego Masters” universe, where participants set a new build challenge theme. Some of the Lego Club build challenges have included the tallest tower, buildings, boats and space station just to name a few.

Lego Club has inspired some wonderful designs and creations, bringing children and adults together to be creative and have fun. The program has proven extremely popular with both kids and parents alike, with parents recapturing their imaginative joy through Lego.

The Lego builds are placed on display for the week and children will often bring a family member into the library to show them their fabulous creations. The libraries have also used this program as an opportunity to highlight the wide range of Lego books available for borrowing, with many of them never making it back to the shelves before they are snapped up and re-borrowed.

This program has been highly successful in bringing children back into the libraries.



Tumut New Garden

Tumut Library New Garden

Tumut Library was fortunate this year to have the library's courtyard garden revamped into a more sustainable and aesthetically pleasing space.

The courtyard makeover involved the removal of turf garden beds and shrubbery which were no longer enabling the best use of the space. The makeover saw the installation of new walkways, rocks, bark and several new trees which will provide beautiful colour and shade to the space in years to come.

The Tumut Library courtyard has undergone redevelopment over several years which has included the installation of all-weather roofing, seating and tables.

The area provides a fantastic space to bring the library out into nature and is used for a number of library programs including Storytime and school holiday activities. It also makes a fantastic spot for patrons to enjoy lunch or a coffee while reading a book.

Australia Day Celebration 2022

Snowy Valleys Citizen Of The Year 2022

Raymond (Dossie) Carr

Dossie has been an active member of the community for many years and has provided selfless service to the community for over 50 years. Dossie's involvement with the Tumut Blues started in 1966 and he has served in various executive capacities. He is a Life Member of the Blues and a Life Member of Group Nine Rugby League. Recently he has been liaising with various local organisations and NSW Rugby League to obtain further grants via the NSW Government for facility upgrades at Twickenham Oval. Dossie has been an active member of Tumut Rugby League Old Boys for more than 20 years. Their most recent achievements include a community 9's tournament that has provided donations of equipment to Snowy Valleys School for the benefit of students. Dossie has been an active member of the Tumut Town Band for over 50 years and the Tumut Traffic Committee. Dossie has served on the Racecourse Trust for 20 years. Before this, Dossie was Secretary and President for the Snowy Mountains Car Club for 15 years.

Snowy Valleys 2022 Environmental Champion Of The Year

Martin Canteros-Paz

Martin's role at Snowy Valleys Council as a Resource Recovery Officer only complements his passion to improve the environment and make his part of the planet more sustainable. He also uses his social media page to share his greater passions including greener transport, tree planting, food growing, recycling and climate justice awareness. He also helps maintain the public nature strip on Burbury Mews that has gone from barren land to an ecosystem of seven gum trees and many shrubs. He weeds the area by hand and has encouraged his neighbours to help make the space healthy and beautiful. He strives to influence and inspire neighbours and friends to think about simple ways in which they can contribute to alleviating the climate crisis. He also participates in several EV forums and has become quite an advocate for electric cars.

Snowy Valleys 2022 Sports Person Of The Year

Thomas Roche

Tom is an incredibly talented sportsperson, across many sporting fields. As an active member of a wide range of sporting codes and had achieved significant accolades in many of those codes, at both a local, school and state level.

During 2021 he achieved numerous accolades including:

- Representing Canberra Goulburn Archdiocese in Rugby Union
- Being Selected for the Southern Sports Academy Rugby Union program
- Representing Canberra Goulburn Archdiocese in Rugby League
- Representing Group 9 Southern Under 12's Rugby League representative

- Member of the St Joseph's Adelong Small School Relay team that competed at NSWPSA
 - 3rd place in the 50m free at Canberra Goulburn Swimming Championships
 - Represented Canberra Goulburn Archdiocese in Cricket
 - Adelong Swimming Club Senior Overall Achievement
- Tom displays maturity and determination that should see him achieve in many sporting fields as he continues to hone and develop his skills.

Snowy Valley 2022 Service To The Community

Patricia Mangelsdorf

Pat's endless unpaid hours spend for St Vincent Welfare in Tumut is just one service to the community that was recognized on Australia Day 2022. She donates 100 percent of her time and energy running the welfare centre helping countless people financially, morally and with food. Pat has been exceptionally occupied with supporting the Batlow bushfire victims who still have her ongoing support. Pat spent endless hours establishing the welfare centre in Merivale Street Tumut as a safe place for the vulnerable and homeless. Pat is an absolute treasure in our community and it's an honour to know her. She is kind and considerate to many and nothing is ever too much trouble. An inspiration to many, she deserves recognition for all that she does.



SVC Australia Day



Pioneer Park Tumut

Community Grants

Community grants offer financial support for all sorts of community groups to get new ideas off the ground or secure a resource they need.

Over recent years, the provision of grant funding by Council has supported organisations to design and deliver popular events and create services and programs for local facilities.

In 2021-22, Snowy Valleys Council administered the delivery of 28 individual grants across the region, totalling \$116,236.

**Grants
Awarded** 28

**\$116,236
Grant Funding
Delivered**

Community Strengthening Grants

Snowy Valleys Council allocated **\$76,238** of funds for projects that build vibrant, sustainable and inclusive communities through the Snowy Valleys Council Community Strengthening Grants. These projects include:

Community Group/ Organisation	Project	Description	Funding Awarded (\$)
Adelong Enterprises	Adelong Post Office Refurbishments	To install a shipping container as an extra room for the Post Office to cater for the increase in parcel delivery	\$10,000
Batlow Men's Shed	Development of Batlow Men's Shed	To develop a Men's Shed for the Batlow community. The funding assisted with the building of the shed and the purchase of tools that can be utilized by members	\$10,000
Courabyra Hall Committee	Courabyra Public Hall Kitchen Upgrade	To upgrade the kitchen into a much safer and more functional space to be used when catering for local community events	\$9,397
Enterprising Batlow Inc	Pippins of Batlow	To contribute to the refurbishment of a shop in Batlow which is being converted into a local coffee shop 'Pippin's of Batlow'	\$9,430
Lacmalac Memorial Hall	Water Tank	The replacement of our rainwater tank at the Lacmalac hall	\$870
Montreal Community Theatre	Montreal Community Theatre Digital Makeover	A digital make-over to the Montreal Theatre's online presence including website, social media, direct email marketing and online ticketing	\$10,000
Three Bridges	Tooma Markets	The hire equipment for the staging of the Tooma Markets	\$2,500
Tumbarumba Golf Club	Supply & Install Solar Power to Clubhouse	The installation of Solar power to the Tumbarumba Gold Club Clubhouse	\$10,000
Tumut Anglican Church	Upgrade Men's Toilets	To upgrade the toilet facilities at the Church to be more modern, hygienic and presentable, that complement many of the activities in the hall	\$10,000
Tumut Croquet Club	Equipment for competitions	To purchase croquet equipment for the croquet club to enable greater participation	\$1,045
Tumut Potters	Techniques for the Potters Journal	To conduct two ceramic workshops with the acclaimed ceramicist Chris Harford	\$2,996
TOTAL			\$76,238

Capital Sports Grants

Snowy Valleys Council's Annual Sports Capital Projects grant program totalling **\$39,998** supports local sporting organisations to improve their facilities, and ultimately their viability through projects that would ordinarily be funded through fundraising efforts.

Sporting Group/ Organisation	Project	Description	Funding Awarded (\$)
Adelong Golf Club	Kitchen Upgrade	Replacement of old kitchen at the Adelong Golf Club	\$10,000
Batlow Golf Club	Electrical Upgrade	To update existing electrical wiring & gitting and to update the meter board	\$7148
Tumbarumba Tennis Club	Tennis Training Wall	Installation of a training wall at the Tumbarumba Tennis Courts	\$3250
Tumbarumba Golf Club	Rainwater Tank	To install a rainwater tank to enable the collection and recycling use of rainwater on the clubs' court	\$3600
Tumbarumba Adult Riding Club	Storage Shed	Construction of a small storage shed at the clubs ground to house the clubs trailer and jumps	\$6000
Tumut Rugby Union Club	LED Lighting	To replace existing globes on the current oval lights with LED lights to make it safe and cost-effective	\$10,000
TOTAL			\$39,998

Local Heritage Grant Program

The Local Heritage Grants encourage the conservation of heritage items within the Snowy Valleys Council Local Government Area and promote a positive community attitude toward heritage conservation. 5 projects were funded to the amount of **\$9,400**.

Property Address	Conversation Works	Funding Awarded (\$)
Adelonia Theatre	Signwriting	\$1,400
72 Gilmore Street, Adelong	Restoration of roof	\$3,000
243 East Grahamstown Road	Chimney repairs and reroofing	\$5,000
TOTAL		\$9,400

1: Towns and Villages

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.1.1	Deliver 'Skill building workshop programs for the community	Community & Corporate	●	Place Activation worked closely with the community to deliver 10 workshops in 2021-22. A huge success was a youth 'Pop-up recording studio which hosted 30 rising stars of Snowy Valleys. The Place Activation Team continues to assist those artists in further local performing and PR opportunities where they can showcase their talents.
1.1.2	Facilitate delivery of Council funded Community Grant program	Community & Corporate	●	Council community grants were awarded in August 2021. Council received 19 applications for community strengthening grants in the amount of \$127,758. 12 groups were funded to the amount of \$76,238. Council received 7 applications for the capital sports grants in the amount of \$55,898. 6 sporting groups were funded to the amount of \$39,998. Council received 7 applications for heritage grants in the amount of \$23,386. 5 projects were funded in the amount of \$9,400. All projects have been acquitted.
1.1.3	Maintain visual amenity of main streets in our towns and villages through street cleaning, community bin collection and street plantings	Infrastructure	●	Council's maintenance program was completed per the specified service agreement including not limited to scheduled public bin collection, scheduled cleaning of town main streets, and undertaking customer requests under adopted procedures.
1.1.4	Partner with Communities to develop Place Plans that support the Community Strategic Plan	CEO Office	●	Council's Place Plans were drafted and are currently being reviewed before final production. Plans are due for Public Exhibition in October 2022.
1.2.1	Continue delivery of current Disability Inclusion Action Plan (DIAP) ongoing activities and develop and adopt a new Disability Inclusion Action Plan	Community & Corporate	●	26 of 36 actions were completed from the 2017-2021 Disability Action Plan. Snowy Valleys Council's Disability Inclusion Action Plan 2022-2026 was presented to Council for adoption at its September 2022 Ordinary Meeting.
1.2.2	Provide a high level of service across all SVC Children's Service Outlets that meet or exceed National Childcare Quality Standards	Community & Corporate	●	All SVC Children's services were assessed under the National Quality Standards and all meet the regulatory requirements for operating children's services. 46 families completed SVC Children's Services Satisfaction Survey and 86.96% of families agreed that all SVC Children's Service's Educational Program met their child's learning needs and was happy with the service.

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.2.3	Implement year one of the 2021-22 actions and outcome principles of the Children's Services Strategy	Community & Corporate	●	<p>Puggles Mobile Children's Services Van completed Assessment & Rating from the NSW system to the national system.</p> <p>Khancoban Preschool continues to improve on its programs being delivered.</p> <p>A new borrowing system allowing online lending was purchased for the Toy Library. It is currently being set up with an emphasis on educational resources and expanding to aids and equipment for pediatric occupational, physio and speech therapists.</p> <p>Carcoola Children's Centre updated its communication system, which received positive feedback from families. It allows families more involved in their children's education.</p>
1.2.4	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	Community & Corporate	●	<p>Overall, the Multi-Service Outlet provision remained steady for the financial year. The annual client satisfaction survey was positive with 85% of users satisfied with the service. A Continuous Improvement was developed to incorporate Aged Care Quality Standards. As the action is completed it is reassurance that the services offered by the Multi-Service Outlet continue to improve.</p>
1.2.5	Provide a contemporary library to the community through libraries at Adelong Library, Batlow Library, Tumbarumba Library, Tumut Library and Talbingo Library	Community & Corporate	●	<p>SVC Libraries had a busy year delivering regular services, planning events and activities and adjusting to multiple changes, and have met all targets for this financial year amid a year that has been challenging for staff and management.</p> <p>The withdrawal of Wagga Wagga City Council from RRL has caused a review of service delivery and systems. Digital borrowing has increased since the COVID -19 pandemic and continues to be the way of the future.</p> <p>The SVC Library Strategic Plan 2022 – 2026 was drafted and will provide strategic direction for Libraries, for the next five years.</p> <p>Internally, Staff have seen a changeover of management staff and have continued to provide and deliver quality relevant, interesting activities and events throughout the year.</p>

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.2.6	Deliver a Community Transport service	Community & Corporate	●	Although community transport trip numbers were down from March 2022 due to the COVID pandemic, staff provided 269,557kms trips in 2021/22. Recruiting suitable personnel was unsuccessful making it difficult for Tumut District Community Transport to remain open during business hours. Council commends current employees and volunteers in their efforts to provide the service due to short staff.
1.2.7	Operate Tumbarumba Retirement Village	Community & Corporate	●	A projected 5-year maintenance budget was developed and shared with Tumbarumba Retirement Village residents. This budget details a prioritised maintenance schedule for the update of infrastructure within the Independent Living Units and the installation of sustainable initiatives such as Solar Power. In 2021-22, all Independent Living Units and Rotary Place Units are occupied.
1.2.8	Implement the recommended actions from the Age Care review	Community & Corporate	●	42 of 59 actions have been completed. The remaining 17 actions are in action and rolled for completion in 2022-23.
1.3.1	Work in partnership with the Aboriginal Community to promote, protect and preserve local history and heritage	Community & Corporate	●	Council worked closely with the Aboriginal Liaison Committee (ALC) throughout the year. Council's Reconciliation Action Plan (RAP) in consultation with ALC was completed and was presented to Council at its September 2022 Ordinary Meeting for adoption. Council began reviewing policies, procedures, MOU and Terms of Reference concerning the ALC. Council officers worked with the internal GIS team on mapping the Aboriginal lands and significant lands in the LGA.
1.3.2	Deliver Hume & Hovell Capital Works	Infrastructure	●	Capital works and maintenance of the Hume & Hovell walking track were completed as per contracts. Completed capital works include the installation of 15 pedestrian bridges and one hut.
1.4.1	Encourage arts, cultural and heritage events, activities and creative opportunities in partnership with others	Community & Corporate	●	Place Activation facilitated the delivery of Snowy Valleys Sculpture Trail activation activities across the region this year, along with supporting the successful Australian Live Theatre films 'Sydney Festival 2022 roadshow'. Three painting workshops were held during NAIDOC Week, which proved to be a great success.

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.5.1	Facilitate and provide support to community events and programs	Community & Corporate	●	Council partnered with the Resilient Towns Project to facilitate a variety of activities throughout the year. Delivery of the Tumbarumba Night Markets in partnership with the Tumbarumba Chamber of Commerce was a big success. Council facilitated the delivery of ANZAC Day ceremonies across the region, supported through administrative work and traffic management in-kind support. Significant administrative support and guidance were provided to community events across Snowy Valleys.
1.5.2	Maintain community halls and facilities in accordance with agreed service levels.	Infrastructure	●	Community Hall maintenance was delivered in line with the agreed service levels. Opportunities for renewal were identified throughout the year and funding sources were identified where relevant.
1.5.3	Develop and Implement the Events Activation Strategy	Community & Corporate	●	Council's Event Activation Strategy was not commenced due to limited resources. The strategy will be reviewed in 2022/23.
1.5.4	Deliver Two (2) Winter Bites Festival, funded by the National Bushfire Recovery Agency at the following locations: Adelong Batlow	Community & Corporate	●	After being postponed in 2021 due to Covid-19 restrictions, Winter Bites Adelong event, headlining Kasey Chambers, was delivered in June 2022. Approximately 1,500 attended the event along with 13 local businesses promoting their products. The final Winter Bites festival (Batlow) will be held in August 2022.
1.5.5	Support the implementation and success of Visit Snowy Valleys Tourism Brand and Marketing Strategy	Community & Corporate	●	This year Snowy Valleys partnered with Wagga Wagga Council for the 'The Driveway' campaign. The Driveway website features interactive mapping, allowing users to build an itinerary depending on their destination. The development and implementation of the Tumbarumba to Rosewood Rail Trail website are almost complete. Promotion of Snowy Valleys Council-led events such as The Night Markets, Rail Trail Marathon and Winter Bites was undertaken during the year.
1.5.6	Deliver the 'Hello Snowy Valleys' project through Bushfire Recovery Activation Projects	Community & Corporate	●	Delivery of all performances was completed.

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.5.7	Deliver Khancoban Long Lunch through the Bushfire Recovery Activation Project	Community & Corporate	●	Khancoban Long Lunch was reintroduced in June 2021, though due to COVID the project was delayed. Council has successfully appointed the Event Coordinator with the event planned for September 2022.
1.6.1	Undertake community safety initiatives in line with the Crime Prevention Plan	Community & Corporate	●	The Bureau of Statistics Crime Statistics are updated annually, and an increase or decrease in crime statistics will not be seen until the 2022 statistics are released. Major crimes statistic, stealing has the highest crime rate followed by Domestic Violence for the Snowy Valleys Council local government area. The Interagency meetings facilitated by Council are a resource for sharing information between organizations and agencies that support families and children's health and wellbeing.
1.6.2	Implement Council's Companion Animal Plan: Meet animal welfare standards at Council's pound Proactively seek rehoming options for impounded animals Continue to reduce euthanasia rates	Community & Corporate	●	Due to the standards of Tumut Pound, officers focused on turning Snowy Valleys Pounds into a 'holding' facility rather than an 'impoundment' facility to ensure animals are returned to owners or re-homed. 60 animals were rehomed or returned to the owner in 2020/21. After veterinarian checks, 21 animals were euthanised: a 6.51% decrease from 2020/21.
1.6.3	Conduct public health inspections, including for food safety, skin penetration premises and cooling towers	Community & Corporate	●	From July to November 2021 programmed inspections were delayed because of the COVID pandemic. Council's Senior Environmental Health Officer worked with home food preparers where restrictions permit to provide virtual education on food safety requirements. 47 food audits were conducted from 1 December 2021 to 30 June 2022 including 4 water cooler systems. Zero skin penetration was recorded in 2021/22.
1.6.4	Convene the SVC Local Emergency Management Committee (LEMC) and provide Exec Support in line with the State Emergency Rescue Management Act	Infrastructure	●	The LEMC continued to be supported and convened by Snowy Valleys Council. Four formal, regular meetings were undertaken with additional extraordinary meetings and site visits held to address specific issues around Covid-19, Snowy 2.0 and Cross Border arrangements in the southern area of the LGA.
1.6.5	Develop a Local Recovery Plan	Community & Corporate	●	The target for the development of a Local Recovery Plan has not been met. The late release of the Local Recovery Plan template and the change of leadership within this role have contributed to not successfully achieving the development of this plan.

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.7.1	Manage Council's investment portfolio to optimise investment returns within Council Policy requirement	Finance	●	Investment Reports were presented monthly at Council Meetings. June result is an average of 115 basis points, above the target of 110 basis points (June 2022 cash rate 0.85%).
1.7.2	Commence the process for applying a variation to special rates, for implementation in the next Council's term	Finance	●	Phase two community engagement for a Special Rate Variation (SRV) was held in November 2021. Council officers and an external consultant prepared an SRV application to IPART for presentation to Council at its January meeting. SRV was approved by IPART in May 2022.
1.7.3	Implement Council's Workforce Strategy to effectively plan for and manage Council's workforce to support Council's objective to be met	Community & Corporate	●	Council's new Workforce Strategy (plan) was adopted at Council's June 2022 Ordinary meeting and is available on Council's website.
1.7.4	Provide local apprenticeship, traineeship, cadetship and work experience opportunities at Council	Community & Corporate	●	All planned positions were appointed except for the Environmental Health Cadetship. The People & Culture team and relevant manager have been pursuing this opportunity and it is still in progress to be implemented.
1.8.1	Promote residential housing development opportunities, including the promotion of Stage 3 of the Snow View Estate	Community & Corporate	●	Council undertook detailed design of the civil works for Snow View estate to apply for and obtain a Subdivision Works Certificate (SWC). The SWS enables the commencement of construction works for the remaining stage. After an Expression of Interest was advertised for the sales process by auction, a local real estate agent was selected. The project has now been handed over to Council's Infrastructure Services to progress the construction of the final stage of the development.
1.8.2	Continue to provide assisted living facilities at Rotary Place, Tumarumba	Community & Corporate	●	A projected 5-year maintenance budget was developed and shared with Rotary Place residents. The budget details a prioritized maintenance schedule for an update of infrastructure within the Independent Living Units and Rotary Place and the installation of sustainable initiatives such as Solar Power etc. In 2021-22 the Independent Living Units were at full capacity.
1.8.3	Deliver the Batlow Itinerant workers accommodation project through Bushfire Recovery Activation Projects	Community & Corporate	●	The development application was assessed and approved by an external independent assessment partner. The project has been delivered in alignment with the funding deed with completion of this project projected by the end of quarter two, 2022-23 (31 December 2022).

1: Town and Villages (continued)

We celebrate and nurture the unique character of our towns and villages

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
1.9.1	Implement actions from the Local Strategic Planning Statement	Community & Corporate	●	Council has progressed a key outcome of the Local Strategic Planning Statements being the Tumut CBD Traffic Study.
1.9.2	Develop a new draft Local Environment Plan (LEP) that harmonises the current Tumut LEP & Tumbarumba LEP	Community & Corporate	●	Council investigated undertaking an administrative review to combine Council's two existing Local Environmental Plans (LEP) to create one Snowy Valleys Local Environmental Plan. This would include undertaking some strategies such as Residential, Employment Lands and Heritage over proceedings years. The combined LEP will be reviewed as funding becomes available.
1.9.3	Receive, assess, prepare and issue planning-related applications and certificates within legislated timeframes: Development Applications and Subdivision Applications (DA) Construction Certificates and Sub-Division Work Certificates (CC) Occupation Certificates (OC) Complying Development Certificates (CDC) e) Planning Certificates (PC)	Community & Corporate	●	From 1 July 2021 – 30 June 2022 council received 215 Development Applications (DA), 29% fewer DAs than 2020/21. 191 of those DAs were determined. Other applications: Construction & Subdivision Certificate (CC's) - Received: 178; Determined: 114 Planning Certificates (PCs) - Received 543; Determined: 307 completed Occupation Certificates (OCs) - Received: 101; Determined: 86 Complying Development Certificates (CDCs); Received: 21; Determined: 7

Growth through Innovation

We have economic development activities which provide community longevity, vibrancy and a sustainable future.



Wilgro Orchards, Credit: Matt Beaver

Growth through Innovation - How we performed



Avg. stay: **3.2 nights**

Value: **\$53.9**

Avg. spend per visit: **\$702**

Day trip: **576,900**

Expenditure: **\$53.9m**

Avg. spent per visit: **\$93**

75% of visitors came from within NSW

54% of visitors eat out
/dined at a restaurant
/and or a café



TRAVEL SEASON

Summer **33%** | Autumn **30%**

Winter **22%** | Spring **15%**

1,632
Local Businesses
Registered

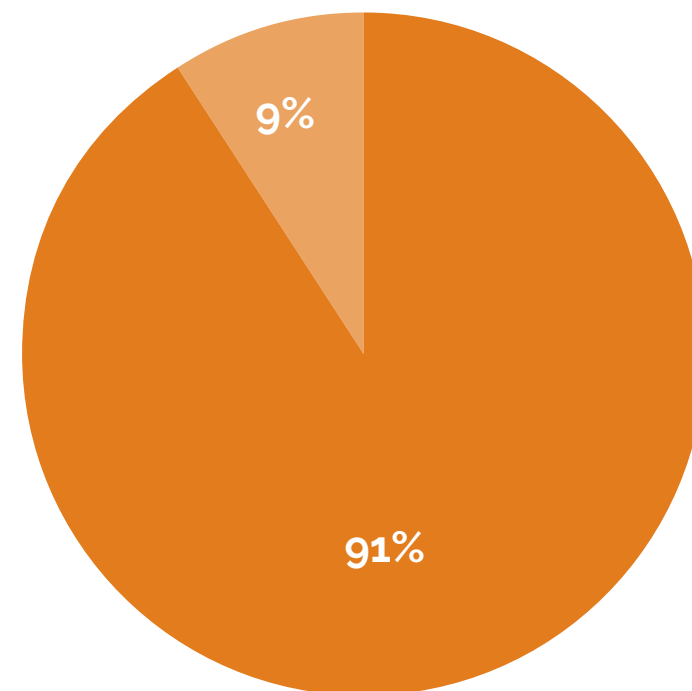


10 NO. OF
Business Workshops

47,594

**Visitor Information
Centre Numbers**

Tumbarumba, Tumut
& Khancoban



Destination Marketing

#visitsnowyvalleys

TOTAL
**Instagram
followers** **7,041**

TOTAL
**Facebook
followers** **12,599**

**Instagram
Engagement** **63,400**

**Facebook
Engagement** **89,377**

Total initiatives	11	
● Actions completed	10	91%
● Not completed (Rolled to 2022-23)	1	8%
○ Not completed	0	0%

2: Growth through Innovation

We have economic development activities that provide community longevity, vibrancy and a sustainable future

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
2.1.1	Maintain regular contact with major industries and agencies to identify, advocate and promote economic and local employment opportunities	Community & Corporate	●	In partnership with Training Service NSW, the success of The Snowy Valleys Careers Expo was held in May 2022. Over 35 local businesses, industries and organisations saw over 200 students from schools across the region attend. Snowy Valleys Council worked closely with the Canberra Region Joint Organisation for the Resilient Southeast NSW Project. This involved the facilitation and promotion of the Blueprint via workshops & consultation sessions with Councillors, council staff and Community members/industry.
2.1.2	Continue to partner with Destination NSW and Riverina Murray to grow the tourism industry in our region	CEO Office	●	It was announced of the boundary change for Snowy Valley to be part of Destination Southern NSW from 1 July 2022. After further consultation, SVC reverted to Destination Riverina Murray. Council continues to actively engage with AVIC Tourism Group and partner with visitor centre destination networks. Council participated in the 'FeelNSW/Feel New' media campaign.
2.2.1	Maintain regular contact and representation with major industries, agencies, regional bodies and chambers of commerce to promote economic opportunities and work together on targeted initiatives	Community & Corporate	●	Regular meetings with industry and stakeholders were conducted throughout the year. The support was given to various agencies on funding applications and projects. Place Activation is included in the Southwest Slopes Forestry Hub, Softwoods Working Group, Upper Murray Inc, CRJO Economic Development Working Groups, Visit Riverina and other economic development and tourism committees.
2.2.2	In partnership with National Park, implement a joint MOU for visitor information centres in our region	Community & Corporate	●	A Memorandum Of Understanding (MOU) was negotiated and signed between NSW National Parks and Wildlife Service for the implementation of Snowy Valleys' visitor information centre located in Tumut.
2.2.3	Provide quality visitor facilities, services, and products	Community & Corporate	●	Tumbarumba Visitor Information Centre (VIC) maintained a level 2 accreditation. The VIC received funding of \$120k for site upgrades, to facilitate the Tumbarumba Museum and Glenroy operations, answering enquires and sourcing new local merchandise and products.
2.2.4	Actively pursue opportunities to promote the region	Community & Corporate	●	Visit Snowy Valleys featured in the Summer 2021 QANTAS Magazine. Snowy Valleys also featured in Snow Post, Snowy Mountains Magazine, Daily Advertiser, Thrive Riverina, 'The Drive-way' campaign with Visit Wagga and the Visit NSW campaign 'Feel New' with DNSW funding. Khancoban Township won a judge's award in the NSW Tourism Awards for their itinerary in the 'Tiny Town' category.

2: Growth through Innovation (continued)

We have economic development activities that provide community longevity, vibrancy and a sustainable future

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
2.3.1	Deliver business support that includes facilitation of the easy-to-do-business program, business planning support and working with the chambers of commerce on targeted initiatives	Community & Corporate	●	Council continued to support local businesses by sharing information and assisting with grant writing and funding. Place Activation Coordinator regularly attended Business Snowy Valley (formerly Tumut Regional Chamber) and Tumbarumba Chamber of Commerce to discuss opportunities for promoting businesses in the region. Facilitation of an easy-to-do business program was not complete, due to Covid and staff resources.
2.4.1	Advocate for better telecommunications coverage including potential connectivity improvements / blackspot reduction	Community & Corporate	●	A new base station is planned to be built in Maragle under the NSW black spot program. The base station was delivered and is scheduled to be installed in early 2022-23. There is a plan for one to be installed at Carabost, although outside the LGA, an important transport corridor for visitors and residents. Advocacy for better telecommunication coverage will continue from 2022-23.
2.5.1	Advocate for the development of a Country University Centre and a Softwoods Centre of Excellence	CEO Office	●	Advocacy for the development of a Country University Centre and Softwoods Centre of Excellence is ongoing and will continue in 2022/2023. Staff are part of the Southwest Slopes Forestry Hub which advocates for increased resources and recognition of the softwoods industry. Currently, there is no funding available for a Country University Centre.
2.6.1	In partnership with the local Business Innovators Group, identify investment options and implement actions to enhance skills and provide broader employment opportunities in the context of bushfire and COVID-19 recovery	Community & Corporate	●	This project was placed on hold due to limited resources within the Place Activation team and will be revisited in 2022-23.
2.6.2	Implement the Investment Attraction Strategy, with a focus on a short-term accommodation investment strategy	Community & Corporate	●	The Accommodation Investments Strategy was developed. The implementation of the strategy has been placed on hold due to limited resources within the Place Activation team. The strategy will be revisited in 2022-23.

Our Natural Environment

We care and protect our natural environment to ensure future generations can experience and enjoy its beauty.

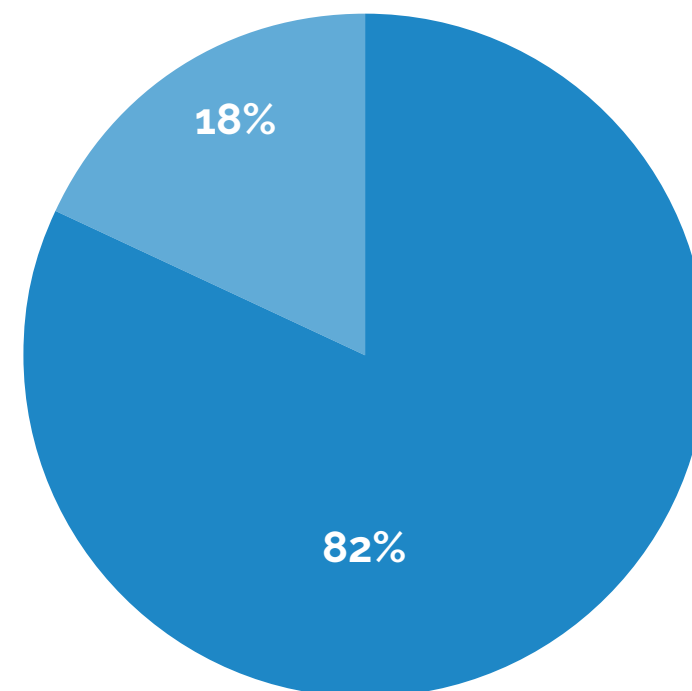


Our Natural Environment - How we performed

6,163
TONNES OF WASTE
received at SVC
Waste Centres
(including collection,
contamination &
waste vouchers)

1,192 tonnes
of FOGO Waste
(**2.21%** CONTAMINATION)

1,596 tonnes
of commingles
recycled
(**24.4%** CONTAMINATION)



Bin Collection



6,153
general waste
bins collected
FORTNIGHTLY

159,978
YEARLY

4,902
recycling bins
collected
FORTNIGHTLY

127,452
YEARLY

2,636
FOGO Bin
Collected
WEEKLY

126,558
YEARLY

2,951 **Waste Vouchers Used**
1,475 tonnes of Waste Material
using vouchers (on average)



Total initiatives 17

● Actions completed	15	91%
● Not completed (Rolled to 2022-23)	2	8%
○ Not completed	0	0%

Achievements

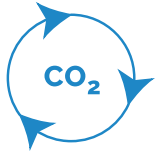
Green Caffein

On 1st June 2022, Snowy Valleys Council partnered with Green Caffein to launch a swap-and-go reusable cup system that makes being an eco-friendly choice for coffee lovers. Thirteen local cafes across the Snowy Valleys Region have signed up to participate in this initiative that aims to reduce dependency on single-use coffee cups and reduce waste sent to landfill by offering a simple re-usable system.

In the first month of the induction of Green Caffein (1 June to 30 June 2022), the Snowy Valleys region has saved 1,181 single cups from landfill, that's 12 large kerbside waste bins.



1,181
Single-use
cups saved



47kg
Carbon
Offset



12
Bins saved
from
landfill



267
Customer
downloads
in the LGA



Green Caffein Launch

FOGO – Food Organics Garden Organics

From 1 July 2021 to 30 June 2022 Snowy Valleys residents diverted 1,000 tonnes (equal to the weight of three Boeing 747 jets!) of Food and Organics from going to the Landfill. This reduced the waste going straight to landfills by 20%.

The average weekly household bin weight for FOGO for 2021-22 was 12kgs. Every truck load of FOGO collection is sorted meticulously by Valmar Staff at the Tumut Resource Centre before sent to the processing facility.

Thanks to the efforts of the community in separating waste into the right bins, the contamination rate of 2.21% is well below the average state contamination rate of 5%.

The FOGO stream across the region was split into 85% garden waste, 13% for food waste, and other compostable materials making up the remaining 2%.

We continue to educate our community through social media posts and after two months of implementing the service we saw a shift in residents' opinion:

“I have my own large compost for my garden, and I didn’t think I would use green bin much at all, it’s been full every week, I love it!!! - Tumut

“Loving our green bin!” - Adelong

“Fantastic step forward especially for people without trailer to go to Green waste or means to compost themselves” - Tumut

“I love the green bin and I love my caddy. If everyone does their bit, the world we leave behind us will be better for the generations to come” – Batlow

“Loving this service! Thank you” - Tumbarumba

“Great job Snowy Valleys! Both Council and the Community” – Khancoban



FOGO

3: Our Natural Environment

We care for and protect our natural environment to ensure future generations can experience and enjoy its beauty

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
3.1.1	Investigate opportunities to utilise renewable and clean energy options for the operation of new and existing Council assets and facilities	Infrastructure	●	Council continued to seek opportunities for the use of renewable energy options for various facilities and assets. Funding opportunities were identified and reported to Council. The upgrade funding was allocated to facilities for the addition of solar for the SVC Tumbarumba Office.
3.2.1	Delivery of efficient recycling and waste recovery service across the LGA, with increased access to recycling opportunities	Infrastructure	●	The delivery of recycling and waste services continued throughout the year. Access to recycling services is maintained during Covid restrictions. 2,951 waste vouchers were redeemed in 2021-22 and 1,596 tonnes of recyclable waste were collected. 24.4% of SVC Recyclable material was contaminated.
3.2.2	Deliver a community waste education program, including the promotion of the Zero Waste Strategy and FOGO, via schools and events	Infrastructure	●	Unable to progress due to Covid-19 restrictions. After discussion with local schools, activities will be re-introduced in Term 3-4, 2022. Council worked with Canberra Regional Joint Organisation (CRJO) to design a new waste education plan (funded by CRJO).
3.2.3	Maintain active membership and participation in the Regional Waste Forum to identify industry best practices and opportunities for Council to collaborate with others	Infrastructure	●	Active membership with Canberra Region Joint Organisation (CRJO) has been maintained through communications, meetings and discussions regarding waste.
3.3.1	Implement prioritised actions of the Zero Waste Strategy including FOGO	Infrastructure	●	Implementation of several prioritised short and short/medium-term actions have progressed and are being implemented or completed.
3.3.2	Commence rehabilitation of closed landfill sites via implementation of recommendations of risk assessments	Infrastructure	●	Rosewood Landfill was covered and revegetated. Commencement on revegetation of the old Tumut, Khancoban and Batlow landfill has commenced and is planned for completion in 2022-23.
3.3.3	Deliver kerbside waste and recycling service in accordance with the agreed levels of service	Infrastructure	●	Service delivered in accordance with the agreed service levels for the financial year. Any reported missed bins were collected.

3: Our Natural Environment (continued)

We care for and protect our natural environment to ensure future generations can experience and enjoy its beauty

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
3.4.1	Maintain Council's Water Supply systems in accordance with industry standards and relevant environmental legislation	Infrastructure	●	The delivery of the Council's Water Support Treatment and distribution systems continued with no significant issues. No concerns with general maintenance activities and attendance of systems faults.
3.4.2	Deliver Council's septic tank inspection program in accordance with agreed service levels	Community & Corporate	●	Council prepared a draft onsite sewer management strategy in accordance with the legislation. The draft strategy was reviewed, and several changes were made to protect sensitive areas of the Local Government Area. The Snowy Valleys Development Control Plan is scheduled to be adopted in early 2022-23.
3.4.3	Deliver Council's wastewater collection system	Infrastructure	●	Delivery of the wastewater collection and treatment systems continued throughout the year with no significant issues. There were no concerns with general maintenance activities and attendance of system faults.
3.4.4	Continue development of an Integrated Water Cycle Management Strategy (IWCM)	Infrastructure	●	Funding opportunities with the Department of Planning & Environment (DPE) were in discussion during 2021-22 to assist with the development of the Integrated Water Cycle Management Strategy (IWCM). The scope and specifications of the IWCM have been supplied to DPE Water for review with the final strategy scheduled to be finalised in 2022-23.
3.4.5	Strive to reduce energy consumption from water and wastewater operations	Infrastructure	●	Council achieved its annual target for KM used. Water Operations – Target: less than 1500MWh – Actual: 952 MWh Wastewater Operations – Target: less than 1000 MWh – Actual: 889 MWh Council will continue in 2022-23 to investigate and consider efficiency improvements and alternative energy generation options.
3.4.6	Manage trade waste across the Local Government Area (LGA)	Infrastructure	●	Trade waste applications and licence renewals were referred to the NSW Department of Planning and Environment for concurrence. Turnaround times were delayed in 2021-22 due to staff being unavailable.
3.4.7	Monitor and manage algal blooms in Mannus Lake	Infrastructure	●	The monitoring and management of algal bloom in Mannus Lake during the year have been as per Council Policy.

3: Our Natural Environment (continued)

We care for and protect our natural environment to ensure future generations can experience and enjoy its beauty

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
3.4.8	Manage Mannus Dam operations	Infrastructure	●	There were no concerns this year with the general operation, maintenance and monitoring activities of Mannus Lake.
3.5.1	Continue implementation of Council Weed Action Plan	Community & Corporate	●	Throughout the year, Snowy Valley Council had one (1) FTE Ranger employed to service the whole region, which interfered with the delivery of the Council Weed Action Plan. Recruitment was a priority towards the end of 2021-22, with the success of employing another ranger to commence with Snowy Valleys Council early 2022-23.
3.5.2	Deliver SVC Bush Fire Recovery Fire Habitat Corridors and Reserves Projects	Community & Corporate	●	Council continued to partner with other organisations including Local Land Service and Landcare to enable and deliver habitat restoration projects and encourage the development of further corridors.



Communication & Engagement

We have engaged communities that actively participate in local decision making.

Community Engagement – Tumut

Communication & Engagement - How we performed

11 ORDINARY COUNCIL MEETINGS
3 EXTRAORDINARY COUNCIL MEETINGS

YouTube View **5,243**
 COUNCIL MEETING

Councillors attended an average of
150 Community Activities
 / **Community Meetings**

CUSTOMER SERVICE RECEIVED **18,461** PHONE CALLS (handled)
 CUSTOMER REQUESTED ENTERED – **2,461**

WEBSITE 

USERS: 78,367

TOP 3 MOST POPULAR PAGES:

Contact us, Services / Rubbish Recycling, Council Meetings

TOP 3 SEARCHS: Forms, Fees & Charges, Waste

ENGAGEMENT (Yourvoice.svc)

Users **8,241**

Projects for public comment **40**

Online Submissions Received **371**

SOCIAL MEDIA

Facebook **743 Posts** Instagram **181 Posts**

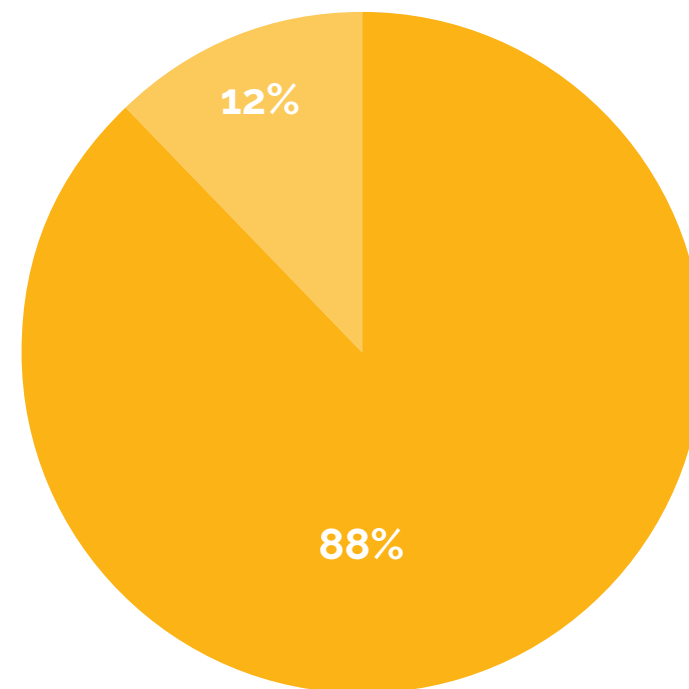
Engaging **145,957 viewers** Engaging **18,046 viewers**

MEDIA

107 MEDIA RELEASES 

107 MEDIA QUESTIONS

44 LOCAL RADIO INTERVIEWS



Integrated Planning & Reporting Community Engagement

370 Total visits to the draft Integrated Planning & Reporting 'Have your Say Page'

9 Pop-up in-person engagement activities

3 Community Meetings

TOP PROJECTS Engaged

- Draft Rural Land Study
- Special Rate Variation Application
- Tumut Rotary Pioneer Park Upgrade

Documents




Downloaded: 4,510

TOP 3 Downloads

- Draft Children's Services Policies, Behavior Guidance Policy
- Draft Children's Services Policies Interactions with Children's Families and Staff Policy
- Draft Rural Lands Study



Total initiatives 34

	Actions completed	30	88%
	Not completed (Rolled to 2022-23)	4	12%
	Not completed	0	0%

4: Communication & Engagement

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.1.1	Support councillors in their community engagement activities, including Councillor attendance at community meetings	CEO Office	●	Since being elected in December 2021, Councillors attended over 133 community engagement activities. Activities such as, but not limited to; Integrated Planning & Reporting, Special Rate Variation, SVC Career Expo, Opening events, NAIDOC, Online forums, Australia Day and Citizenship Ceremony.
4.1.2	Deliver Council meetings that facilitate community access and engagement	CEO Office	●	In 2021-2022, council's facebook page was directly followed by 6,378 people. 743 facebook posts were created, engaging 145,957 viewers. 181 Instagram posts were published reaching 18,046 viewers. Council's website was accessed 78,367 times and the engagement svc.yourvoice site was accessed 8,241 times. 11 Ordinary and 3 Extraordinary Council Meetings were live streamed to the SVC YouTube channel during the year and were viewed 5,243 times. Beginning in January 2022 council meetings summary videos featuring the Mayor and Deputy Mayor were produced and uploaded to Facebook and YouTube. Six Videos were filmed between January & June 2022 and were viewed 6,273 times.
4.2.1	Deliver proactive, deliberate and sustained communication to the community about Council's services, projects and events across digital communication channels	CEO Office	●	Council created 756 Facebook posts, engaging 139,367 viewers. Council produced 105 Media Releases and answered 116 Media questions. Council appeared on Sounds of the Mountains (A local Radio station), being interviewed 43 times. Council. From July 2022, Council's communication team implemented a new Community Newsletter format incorporating updates from General Manager and Executive Directors.
4.2.2	Communicate information about Council's services, projects and events using traditional communication channels	CEO Office	●	In 2021-2022, Council produced 107 Media Releases and answered 107 Media questions. Weekly council update interviews were completed on Sounds of the Mountains (Local Radio Station) over 44 weeks. Council Public Notice columns were placed in local papers providing information on public exhibition, job vacancies and other notices to the public.
4.3.1	Deliver a staff newsletter	CEO Office	●	The SVC Staff newsletter was launched on 16 June 2021, as a fortnightly issue. From 16 August daily newsletters were issued as a result of the Covid-19 lockdown to keep staff engaged and informed while working from home, increasing the required deliverable for this service. A total of 56 staff newsletters were issued in 2021-22.

4: Communication & Engagement (continued)

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.3.2	Continue to streamline council processes to improve integration and build user confidence	CEO Office	●	This is an ongoing action. Tasks were captured in the Technology Uplift Project. Phase 1 'Current State Assessment & Improvement Program for TechOne' commenced in December and is Completed. Phase 2 'Platform Uplift & Releases' commenced and was originally due for completion in 2022/23. The completion of the build and Migration of the remainder of Tech1 products from Ci to CIA will occur in Phase 3 and will run from July 2022 until the completion of the Performance & Reporting module in June 2024 (unconfirmed).
4.3.3	Boost revenue available for Council projects through targeted grant application and acquittal of grants received	CEO Office	●	Twenty-eight projects were submitted for funding throughout 2021-22. Variety of projects across the region including roads, bus stop upgrades, events and place activation, school safety, bridge upgrades and upgrades to sporting facilities. There are currently 49 projects being delivered by Snowy Valleys Council to the value of \$73,725,843. There have been 33 projects completed to the value of \$9,854,059.
4.3.4	Continue to progress priority infrastructure projects to be scoped and ready for commencement when funding becomes available to deliver the projects	CEO Office	●	28 project applications were submitted in 2021-22 which included upgrades for a pool filtration plant, funding for Australia Day 2022, upgrades to two sporting facilities and three school bus shelter projects.
4.3.5	Convene quarterly meetings for the safety, Risk and Quality Committee	Community & Corporate	●	Four Safety Risk and Quality Committee Meetings were held in 2021-22.
4.3.6	Provide support for Council's corporate system and IT infrastructure to maintain business continuity	Community & Corporate	●	While business support was provided throughout the year, the recent cyber incident has shown gaps in business continuity and disaster recovery planning. Action will carry forward to 2022/23.
4.3.7	Produce and publish Council's Annual Report in accordance with the Local Government Act 1993	CEO Office	●	Snowy Valleys 2020-21 Annual Report; including the State of Environment Report was presented and endorsed by Council at the November 2021 Ordinary Meeting (Resolution No. M253/21). A copy of the reports was uploaded to the council's website and submitted to the Office of Local Government on 29 November 2021.

4: Communication & Engagement (continued)

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.3.8	Implement Council's Sustainability Road Map and report on financial outcomes compared to industry benchmarks	Finance	●	A Special Rates Variation was approved and IPART and adopted by Councillors in June 2022. Council's procurement framework was also adopted. Investment returns are above the benchmark despite the difficult investing environment. A funding strategy is yet to be aligned with Delivery Program and Strategic Asset Management Plan, which will be reviewed in 2022-23.
4.3.9	Report on financial outcomes compared to industry benchmarks	Finance	●	Financial outcomes were reported in annual financial statements and quarterly budget reviews. Cash expense cover ratio; the value of reserves and unrestricted cash and Debt service cover ratio; overdue rate, charges and debtors exceeded above Office of Local Government's benchmarks.
4.3.10	Continue to implement Council's IT Strategy	Community & Corporate	●	Council's IT Strategy actions for 2021-22 were completed.
4.4.1	Continuous improvement of the Customer Request Management (CRM) System	Community & Corporate	●	The CRM project is captured as part of the TechOne Uplift project. Waiting on assistance with TechOne to migrate data across to the new platform. Workflows for rates were created and are a part of the internal testing phase. Documentation on training, development and build continues to be developed.
4.4.2	Implement 2021-22 actions from the Customer Experience Strategy	Community & Corporate	●	The draft Customer Experience Strategy was not finalised by 30 June 2022 due to resource constraints and staff shortages. The drafting and implementation of the strategy will be carried out in the year 2022-23.
4.4.3	Deliver an online mapping tool to streamline map access for our customers	Community & Corporate	●	No progress has been made on the online mapping due to the reallocation of resources to repair access from the breaching of Council Systems.
4.5.1	Implement a Councillor Professional Development Program	CEO Office	●	Activities that support councillor professional development were largely suspended from July to December 2021, due to Covid-19. In 2022, Councillors requested to attend a workshop by NSW Local Government to assist with the identification of areas of focus and to allow for the tailored schedule and resource allocation for relevant training to be delivered over the term for each councillor.

4: Communication & Engagement (continued)

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.5.2	Convene meetings of the Audit, Risk and Improvement Committee	CEO Office	●	Four (4) Audit, Risk and Improvement Committees were convened during 2021-22.
4.5.3	Deliver Risk & Governance Training Programs across Councils	CEO Office	●	Government and Risk training was successfully delivered to 85 people including, Councillors, Executive Leadership Team, Greater Leadership Team and staff in the first half of the year. Beginning of the second half of the year no additional training programs were delivered due to Covid-19 restrictions. Fraud awareness training was offered to all staff in 2021-22.
4.5.4	Implement the SVC Project Management Framework	CEO Office	●	The Project Management Framework and suite of tools were implemented. Projects are being delivered through this framework at various stages. The SVC Project SharePoint site was established and is accessible by all project managers.
4.5.5	Undertake internal audit with the proposed focus on: Records Management HR Recruitment & Termination	CEO Office	●	Both internal audits were completed. The final report for HR Recruitment and Termination was presented to the Audit Risk and Improvement Committee at the February 2022 meeting and the findings were added to Council's Audit Matrix. The final report for Records Management was presented to the Audit Risk and Improvement Committee at the May 2022 meeting.
4.5.6	Prepare and coordinate requirements for 2021 council elections	CEO Office	●	Arrangement for pre-polling, candidate information sessions, SVC Website details, non-residential roll, receipt of nominations over council and communication plan to inform community was completed. New Council was elected in December 2021.
4.5.7	Fulfil all Integrated Planning & Reporting requirements, including preparation of the End of Term, Community Strategic Plan, Delivery Program and Resourcing Strategy	CEO Office	●	Snowy Valleys Council End of Term Report was presented and endorsed by Council at its November 2021 Ordinary Meeting. At Council's June 2022 Ordinary Council Meeting, Council adopted its Integrated Planning Reporting (IP&R) documents. The Full suite of IP&R documents can be found on Snowy Valleys Council's webpage.
4.5.8	Review and update the Advocacy Plan as part of the Delivery Program	CEO Office	●	Advocacy priorities were workshopped with newly elected Councillors and included in the adopted 2022 Delivery Program.

4: Communication & Engagement (continued)

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.5.9	Review and improve Procurement and Contract management processes and systems	CEO Office	●	Snowy Valleys Council Procurement Framework, policies and procedures were adopted in April 2022.
4.5.10	Enhance and maintain an efficient Information Management System for Council	Community & Corporate	●	Council's Customer Experience Team undertook additional Information Management training to ensure Council has a few staff with the skills to administer the council's record system. Monthly compliance checks regarding security levels were implemented and completed for 2021-22. Information Management will be an ongoing action.
4.5.11	Facilitate the Program Management Group (PMG) to oversee the delivery and management of the Council's program of projects	CEO Office	●	Snowy Valleys Council delivered 49 projects to the value of \$73,725,843. 33 projects completed to the value of \$9,854,059. An updated Program Management Framework was delivered with Steering Committee meetings held fortnightly.
4.5.12	Finalise development and implementation of Project Management tools and template to support the Project Management Framework (PMF)	CEO Office	●	The Project Management Framework (PMF) Uplift project undertook a review. TechOne platform was identified for project management. The project Management uplift project is to commence in August 2022.
4.6.1	Provide governance and risk support to volunteers and section 355 committees	CEO Office	●	Throughout 2021-22, governance and risk support was offered to volunteers and s355 committees. Staff delegates were assigned to council committees and provided a single point of contact for all volunteers and committee members. Governance and risk training was provided to staff delegates to support volunteers and committees. Terms of Reference have been drafted and engagement with the committees sought for endorsement for current Community and Advisory Committees.
4.6.2	Undertake advocacy initiatives in accordance with the priorities as adopted in the Advocacy Plan	CEO Office	●	Council has advocated with Ministers, TforNSW, made funding applications and held a public forum. Matters raised throughout the year: Brindabella Road upgrade; Elliott Way upgrade; Country University Centre; Trail Networks; Snowy Mountains Special Activation Precinct; Emergency & Resilience and Bushfire Recovery.

4: Communication & Engagement (continued)

We have engaged communities that actively participate in local decision making

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
4.6.3	Participant actively in the Canberra Region Joint Organisation (CRJO) and supports initiatives that deliver benefits to the local community	CEO Office	●	CRJO membership continued throughout 2021-22. Council's CEO engaged in meetings and supported Joint Organisations (JO) combined advocacy and support to Government departments such as the Department Environment Southeast NSW Blueprint for Resilience and BSBR Grant application for Digital Transformation Project.
4.6.4	Continue to progress Council's Reconciliation Action Plan	Community & Corporate	●	Snowy Valleys Council Reconciliation Action Plan (RAP) was approved by Reconciliation Australia and placed on public exhibition with the plan to be endorsed by Council in early 2022-23.
4.6.5	Complete draft Regional Trails Masterplan	CEO Office	●	Community consultation and councillor workshop was held/led by Tredwell (Consultant). The project variation (extension) request was approved by the funding body with the deadline for the project to be delivered by 15 December 2022. Development of the draft master plan will continue in 2022-23 with planned ongoing community and Councillor consultation.



Our Infrastructure

We strive to continually improve our local infrastructure.

Batlow Road Reseal

Our Infrastructure - How we performed

\$ 63.8M

Capital Works Program

51
PROJECTS
rolled over
to 2022/23

\$23.773M

Infrastructure
Expenditure

\$1,410,000

Talbingo Dam Boat
Ramp Improvements

122

Projects across
Snowy Valleys

32 Projects
completed since 1
July 2021 valued at
\$9,692,241

1,194km

of roads
managed by
Council
members



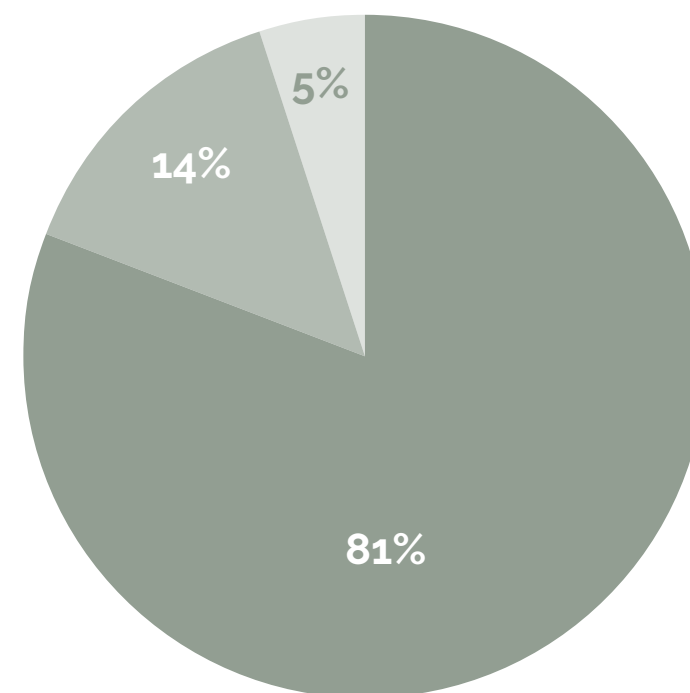
Tumut Aerodrome Project – Stage 1

- **100m** construction and sealing of taxiway
- **130m** pipeline to improve drainage
- **1200m** animal-proof fencing installed



Project Management Framework

- **83** Projects planned in 2021/22
- **\$85,061.952** Total Value
- **32 Projects** Completed in 2021/22



Total initiatives 21

● Actions completed	18	81%
● Not completed (Rolled to 2022-23)	2	14%
● Not completed	1	5%

Capital Works 2021-22

Status Key: ● Completed ● Not Completed ● Projects Underway - continued in 2022-23 ○ Not Required

PROJECT NAME	DESCRIPTION	2021/2022 BUDGET ADOPTED JUNE 2021	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
TRANSPORT					
Sealed Pavement Local	Renewals	\$350,000	\$571,720	\$470,000	●
Sealed Pavement Regional	Renewals	\$300,000	\$111,732	\$350,000	●
Sealed Surface Local	Renewals	\$950,000	\$581,706	\$1,190,000	●
Sealed Surface Regional	Renewals	\$300,000	\$445,920	\$310,000	●
Unsealed Pavement Local	Renewals	\$230,000	\$323,924	\$290,000	●
Unsealed Pavement Regional	Renewals	\$80,000	\$0.00	\$90,000	○
Footpaths	Renewals	\$75,000	\$85,186	\$90,000	●
Kerb & Guttering	Renewals	\$50,000	\$25,088	\$60,000	●
Rural Culverts	Renewals	\$100,000	\$0.00	\$100,000	●
Project Development Roads	Renewals	\$100,000	\$0.00	\$100,000	○
Bombowlee Land Acquisition	Renewals	\$100,000	\$67,378	\$48,578	●
Tintaldra Road Culvert Replacement	Bridge Replacement	\$264,521	\$597,670	-	●
Withers Bridge	Bridge Replacement	\$300,000	\$417,540	-	●
Bombowlee Creek/Taradale Complex	Renewals	\$9,900,000	\$8,295,532	-	●

PROJECT NAME	DESCRIPTION	2021/2022 BUDGET ADOPTED JUNE 2021	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
Grahamstown Road Widening & Pavement Strengthening (LRC12 Phase 2, Grant income offset by expenditure in Capital Budget)	Renewals	\$500,000	\$598,175	-	<div><div></div></div>
	TOTAL SPEND FOR TRANSPORT		\$12,121,571		
IWD					
Plant & Equipment – Heavy Plant	Plant Replacement Program	\$1,161,500	\$883,000	\$1,191,000	<div><div></div><div>Waiting arrival of trucks</div></div>
Plant & Equipment – Light Fleet	Vehicle Replacement Program	\$320,000	\$120,000	\$320,000	<div><div></div><div>Waiting arrival of trucks Waiting arrival of vehicles</div></div>
Plant & Equipment – Small Plant	Plant Replacement Program	\$50,000	\$40,000	\$50,000	<div><div></div></div>
	TOTAL ACTUAL SPENT FOR IWD		\$1,043,000		
DRAINAGE					
Renewal – Urban Stormwater Drainage	Renewals	\$100,000	\$0.00	\$100,000	<div><div></div></div>
	TOTAL FOR DRAINAGE		\$0.00		
CUSTOMER SERVICE					
Electronic Information Screens	Installation of Info Screen at various locations	\$35,000	\$0.00	-	<div><div></div></div>
	TOTAL FOR CUSTOMER SERVICE		\$0.00		

PROJECT NAME	DESCRIPTION	2021/2022 BUDGET ADOPTED JUNE 2021	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
OPEN SPACES					
Open Spaces	Renewals	\$200,000	\$86,468	\$150,000	●
BUILDINGS					
Buildings	Renewals	\$250,000	\$236,641	\$250,000	●
Buildings (applied for more budget from General Fund to complete budget)	Upgrades	\$50,000	\$94,069	\$100,000	●
Plant & Equipment – Buildings	Generator for SVC Tumbarumba Office	\$21,600	\$5,992	\$73,087	●
Plant & Equipment – Buildings	Solar Panels for SVC Tumbarumba Office	\$24,500	\$2,805	-	●
Khancoban Toilets (LRCI Phase 2)	Renewals	\$161,818	\$153,274	-	●
Fitzroy Street Toilets (LRCI Phase 2)	Renewals	\$300,000	\$165,033	-	●
Ournie Community Hall	Renewals	\$800,000	\$313,501	-	●
Office Buildings Refurbishment (Toilets, Office Layouts, Meeting Room Technology upgrades)	Renewals/Upgrade	\$500,000	\$97,710	\$370,000	●
	TOTAL FOR BUILDINGS		\$1,069,025		
ECONOMIC DEVELOPMENT					
Snow View Estate	Stage 3 Civil Works	\$1,000,000	\$59,226	\$950,000	●
Batlow Caravan Park (NSW Bushfire Recovery)	Itinerant Worker Accommodation	\$3,500,000	\$1,632,675	\$2,700,000	●
Tumut Aerodrome (NSW Bushfire Recovery)	Improvement and Safety Upgrade	\$6,000,000	\$482,190	\$11,000,000	●

PROJECT NAME	DESCRIPTION	2021/2022 BUDGET ADOPTED JUNE 2021	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
	TOTAL FOR ECONOMIC DEVELOPMENT		\$2,174,091		
WASTE					
Resource Recovery Facilities	Upgrade	\$150,000	\$28,541	\$50,000	●
Food Organics and Garden Organics (FOGO)	New Facility	\$2,782,000	\$107,556	\$2,250,000	●
	TOTAL FOR WASTE		\$136,097		
WATER					
Water Mains	Renewals	\$420,000	\$164,405	\$570,000	●
Water Treatment Plants (WTP)	Renewals	\$40,000	\$0.00	\$50,000	●
Water Pump Stations (WPS)	Renewals	\$25,000	\$0.00	\$25,000	●
Water Supply Facilities	Upgrades	\$1,590,000	\$68,938	\$1,250,000	●
Water Treatment Plants Swipe Card Facility	Upgrades	\$50,000	\$69,310	\$25,000	●
Tumbarumba Dam Wall	Renewals	\$300,000	\$44,790	\$550,000	●
SCADA System expansion & renewals	Renewals/Upgrade	\$110,000	\$59,616	\$100,000	●
Minor Water Treatment Plants Projects	Renewals	\$100,000	\$0.00	\$100,000	●
	TOTAL FOR WATER		\$407,059		
WASTEWATER					
Wastewater Mains Relining	Renewals	\$465,000	\$50,099	\$465,000	●
Sewerage Treatment Plants (STP)	Renewals	\$95,000	\$35,285	\$95,000	●

PROJECT NAME	DESCRIPTION	2021/2022 BUDGET ADOPTED JUNE 2021	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
Sewerage Pump Stations (SPS)	Renewals	\$50,000	\$0.00	\$50,000	●
Wastewater Facilities	Upgrades	\$900,000	\$16,901	\$550,000	●
SCADA System Expansion & Renewals	Renewals/Upgrade	\$110,000	\$69,827	\$100,000	●
Wastewater Treatment Plants Swipe Card Facility	Upgrades	\$50,000	\$67,262	\$25,000	●
Minor Wastewater Treatment Plan Projects	Renewals	\$100,000	\$0.00	\$100,000	●
	TOTAL FOR WASTEWATER		\$239,374		

Additional Capital Work Projects

Projects additional to the original 2021/2022 Capital Work Budget adopted 30 June 2021

Status Key: ● Completed ● Not Completed ● Projects Underway - continued in 2022-23 ○ Not Required

PROJECT	ADDITION TO BUDGET	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
Evacuation & Multipurpose Centre	\$10,685,333	\$228,406	\$10,185,333	●
Rifle Range Road (LRC12 Phase 2, Grant income offset by expenditure in Capital Budget)	\$248,607	\$358,944	-	●
Road Safety Program – McAuley School Capper Street Pedestrian Crossing upgrade (Grant income offset by expenditure in Capital Budget)	\$126,000	\$78,016	-	●
Road Safety Program – Bridge Street, Tumbarumba crossing install kerb blisters (Grant income offset by expenditure in Capital Budget)	\$149,982	\$57,417		●
Khancoban Pool Upgrade	\$630,000	\$116,360	\$528,000	●
EPA Bushfire Recovery Program for Council Landfills Phase 2 (Bushfire Recovery Program) (Grant income offset by expenditure in Capital Budget)	\$1,120,050	\$71,179	\$820,000	●
EPA Bushfire Green Waste Cleanup (Bushfire Recovery) (Grant income offset by expenditure)	\$916,750	\$32,160	\$374,250	●
Batlow Pool Upgrade	\$1,750,000	\$452,254	\$1,400,000	●
Tumut Pool Upgrade	\$900,000	\$285,056	\$720,000	●
Tumut Aerodrome Improvement Work	\$12,500,000	\$482,190	\$11,000,000	●

PROJECT	ADDITION TO BUDGET	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
Wondalga Road Reconstruction	\$984,910,000	\$1,088,318	-	●
Mannus Glenroy Road	\$743,632	\$11,620	\$741,000	●
Yaven Creek Road	\$900,000	\$11,004	\$900,00	●
Tumbarumba Driver Reviver Renovation	\$121,383	\$67,766	-	●
Driver Revive Fitzroy Street	\$70,000	\$50,387	-	●
Technology Uplift Phase 1 & 2	\$150,000	\$297,309	\$690,000	●
Adelong Falls Heritage Grant	\$40,000	\$5,880	\$34,120	●
Richmond Park Playground Equipment	\$114,000	\$22,004	\$91,996	●
Fitzroy Park Bollards	\$140,000	\$21,749	\$119,021	●
Bombowlee Land Acquisition (for grant)	\$100,000	\$51,422	\$48,578	●
Tumbarumba Office Generator	\$79,080	\$5,993	\$73,087	●
Paddys Falls Path & Platform	\$37,136	\$23,733	\$13,403	●

PROJECT	ADDITION TO BUDGET	ACTUAL AMOUNT SPENT TO 30 JUNE 2022	FORECAST CAPITAL WORKS BUDGET 2022/2023	STATUS
Tumbarumba Showground Bollard Replacement	\$11,120	\$9,753	\$1,367	●
Cemeteries Masterplan	\$142,152	\$111,732	\$93,268	●
Alpine Way	\$205,000	\$111,732	\$93,268	●
Picnic Benches – Richard, Stockwell & Roseword Memorial Park	\$17,508	\$17,117	\$391	●
Khancoban Playground Equipment	\$28,000	\$10,870	\$17,130	●
Elm Drive Public Toilets – Replace Asbestos Ceiling	\$12,700	\$3,602	\$9,098	●
Community Grants Programs	\$22,418	\$5,000	\$17,418	●
	TOTAL ADDITIONAL PROJECTS SPEND (AFTER 30 JUNE 2021)		\$4,088,973	

5: Our Infrastructure

We strive to continually improve our local infrastructure.

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
5.1.1	Complete the 2021-2022 road maintenance program	Infrastructure	●	The year was impacted by weather events that impacted expenditure and at the time the condition of sections of assets. IWD delivered works to industry standards and customer expectations. Works and services delivered as per resource availability and Service Management Plan.
5.1.2	Deliver the 2021-2022 Capital Works Roads program	Infrastructure	●	Works delivered on the majority of issued Works Orders for capital projects. Project delivery, like the Alpine Way (RR) reconstruction, has been hampered by resource and material supply issues, the primary contributing factor to the Covid-19 pandemic. This work will continue from 2022-23.
5.2.1	Deliver the 2021-2022 Capital Works facility, open spaces and amenities program	Infrastructure	●	Works delivered on issued Works Orders on open spaces and amenities capital projects. The Fitzroy Toilets project was hampered by resource and material supply issues, a primary contributing factor to the Covid-19 pandemic. The opening of Fitzroy facilities is on track for August 2022.
5.2.2	Provide a network of public toilets to service busy public places: Maintain in accordance with agreed service levels Upgrade as funds become available	Infrastructure	●	Annual maintenance program and servicing completed in accordance with the specified service agreement.
5.2.3	Maintain Council's showgrounds in accordance with agreed levels of service	Infrastructure	●	Annual maintenance program completed in accordance with specified service agreement including but not limited to, mowing of grass to specified heights, servicing of amenities and undertaking customer requests in accordance with adopted procedures.
5.2.4	Maintain Council's cemeteries in accordance with agreed levels of service	Infrastructure	●	Council installed reservation plinths to allow the community to reserve a space for future burial. Council looked at the service level and space at Tumut Cemeteries as the current cemetery is predicted to be full in around 20-25 years. Cemeteries were maintained within current service level agreements.
5.2.5	Maintain Council's Street trees in accordance with agreed levels of service	Infrastructure	●	Council continued to manage street trees in line with the agreed level of service in 2021-22. This includes inspection, identification, prioritisation and action on the trees with a focus on maintaining rather than removal of established trees where possible.











5: Our Infrastructure (continued)

We strive to continually improve our local infrastructure.

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
5.2.6	Maintain Council's Caravan Parks in accordance with agreed levels of service	Community & Corporate	●	<p>Council continued to maintain Council's Caravan Parks (CP) around key priority areas of Tumut, Tumbarumba, Batlow and Adelong. During the reporting period Council progressed the \$3.5M expansion of the Batlow CP through statutory development assessment processes whilst continuing to provide standards of accommodation to facilitate both the tourism and itinerant workers in the area. Tumbarumba Caravan Park continued to be used for local tourism and events and the accommodation of seasonal and itinerant workers.</p> <p>A briefing session was arranged with the Councillors to discuss leasing options for 2023 following the expiry of the Riverglade's CP. Council has continued to maintain the facility in accordance with its lease obligations including facility maintenance and tree risk management.</p> <p>Council also in accordance with a standard resolution, commencing an accommodation working group to review the needs for accommodation throughout the LGA and also better understand peak periods and utilisation rates of its existing park infrastructure. This group will provide strategic guidance on additional infrastructure if required moving forward.</p>
5.3.1	Deliver a Road Safety Program in partnership with neighbouring Council and Transport for NSW	Infrastructure	●	<p>Community Engagement at Festivals and Community Gatherings continued to communicate the messages of Plan B and Tradie Safety. Additional opportunities to run Cuppa with a Cop were identified and accessed with Snowy Monaro Regional Council, Snowy 2.0, Transport for NSW and Future Generation Joint Venture (FGJV) as partners. Variable Message Boards continued to be used to inform users of speeds.</p>
5.3.2	Maintain aerodrome and airstrip in accordance with agreed Service Management Plans	Infrastructure	●	<p>Tumut Aerodrome and Tumbarumba Airstrip were maintained in line with current management plans and CASA requirements. Operational limitations with weather-impacted mowing regimes, but opportunities have been taken when available to ensure the levels of service are continued.</p>
5.3.3	Commence implementation of the aerodrome upgrade (extension and pavement strengthening)	Infrastructure	●	<p>The progression of the aerodrome upgrade was stalled with approvals pending from CASA for the grandfathering of aspects related to width limitations for the project. The designs cannot be finalised until final approval from CASA is provided. The commencement of the Masterplan for the aerodrome will provide clarity over the usage of relevant land adjacent to the runway. The project rolled over for 2022-23 completion.</p>

5: Our Infrastructure (continued)

We strive to continually improve our local infrastructure.

Status Key:  Completed  Not Complete  Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
5.4.1	Deliver annual road safety maintenance program including footpath, kerb and guttering, council car parks, aerodrome and airstrip, urban stormwater drainage and rural road culverts	Infrastructure		Works were impacted by weather events and resourcing shortages due to the Covid-19 pandemic. Works have been finalised to ensure the continuity of the assets' function and industry standards.
5.4.2	Seek and secure non-Council funding to support the renewal needs of the Council's Road network	Infrastructure		Funding was received under Local Roads Community Infrastructure Round 3 (LRCI3) for; Tumbarumba Swimming Pool upgrade, Yaven Creek Road rehabilitation, Mannus Glenroy Road rehabilitation, and safer roads for Tintaldra and Brungle Road. Council will continue in 2022-23 to identify opportunities to fund the renewal requirements of its road networks as it becomes available.
5.4.3	Deliver cemetery operations across the LGA, at Adelong, Batlow, Brungle, Khancoban, Rosewood, Talbingo, Tumbarumba and Tumut	Infrastructure		Cemetery operations were delivered by the Works Teams with repairs being undertaken in line with agreed service levels. Poor weather conditions in 2021-22, associated with LA Nina weather patterns impacted the delivery of aspects of the levels of service. Once weather conditions improved outstanding were promptly actioned and completed in line with service standards and public health requirements.
5.4.4	Develop SVC Public Amenities Strategy	Infrastructure		This project has been unable to progress due to the lack of funding and the focus on delivering grant-funded projects for the improvement of Council facilities. Preliminary assessments and mapping of all public amenities were undertaken.
5.5.1	Maintain the Tumbarumba to Rosewood Rail Trail in partnership with the community and in accordance with agreed service levels	Infrastructure		Annual maintenance program in accordance with scheduled footpaths and cycleways service management plan actions were completed in 2021-22.
5.6.1	Maintain Council's parks, gardens, and reserves in accordance with agreeing on levels of service	Infrastructure		The annual maintenance program was completed 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.
5.6.2	Maintain Council's playground in accordance with agreed levels of service	Infrastructure		Council continued to maintain its playground assets in line with the agreed service levels. Regular inspections and work continued to deliver usable infrastructure for the community.

5: Our Infrastructure (continued)

We strive to continually improve our local infrastructure.

Status Key: ● Completed ● Not Complete ● Not complete / still underway (rolled over to 2022-23)				
Action #	Operational Plan Action	Directorate	Status	Annual Comment
5.6.3	Maintain Council's sports grounds and facilities in accordance with the agreed level of service to make available and suitable for a range of sporting activities	Infrastructure	●	Annual maintenance program completed in accordance with specified service agreement including but not limited to, mowing of grass to specified heights, servicing of amenities and undertaking customer requests in accordance with adopted procedures. Facilities and sports grounds were booked 95% of the year in 2021-22.
5.6.4	Maintain Council's Swimming Pools and ensure they are safe and well supervised	Infrastructure	●	Grant funding was received for the upgrades of the Tumut, Khancoban and Batlow swimming pools. Council's public swimming pools were maintained and operated in accordance with relevant standards and legislation. Annual maintenance program completed in accordance with the allocated budget.
5.6.6	Deliver improvements to the Talbingo Dam Boat Ramp	Infrastructure	●	Improvements to Talbingo Dam Boat Ramp were completed. The funding grant was signed off and finalised.

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) Regulations 2021*. Copies of the Act and Regulations can be accessed from www.legislation.nsw.gov.au.

Other Legislation includes in this section are:

- Companion Animals Act 1998 and Companion Animals Regulation 2008
- Government Information (Public Access) Act 2009 and Regulation
- Environmental Planning and Assessment Act 1979
- Public Interest Disclosures Act 1994 and Regulation
- Disability Inclusion Act 2014

Local Government Act 1993 – Section 428(1)

An overview of some of the achievements from 1 July 2021 through to 30 June 2022 is included in this report. A detailed report was presented to Council at the Ordinary Meeting in August 2022 that outlined the achievements against each item in the Operational Plan as the end of the fourth quarter (1 April – 30 June 2022).

Local Government Act 1993 – Section 428(2)

The Council election set for September 2021 was deferred to December 2021 under the directive from the Minister of Local Government in response to the Covid-19 pandemic.

Council's achievements and progress against Snowy Valleys 2028 Community Strategic Plan over the last four years (End of Term Report) was reported and endorsed by the outgoing council at the November 2021 Ordinary Meeting

Local Government Act 1993 – Section 428(3)

The Annual Report has been prepared in accordance with Integrated Planning & Reporting Guidelines.

Local Government Act 1993 – Section (4)(a)

Audited financial statements will be presented to Council as an attachment to this Annual Report

Local Government Act 1993 – Section (4)(b)

All required information has been included in this Annual Report

Local Government Act 1993 – Section (428)(5)

A copy of Snowy Valleys Annual Report will be made available under 'Strategy Plans and Reporting' (Integrated Planning & Reporting) on Council's website:

<https://www.snowyvalleys.nsw.gov.au/Council/Strategies-Plans-and-Reporting/Integrated-Planning-and-Reporting/IPR-Reporting>

Donations and Contributions

Local Government Act 1993 – Section 356 (1)

Local Government (General) Cl – cl 217 (1)(a5)

RATES & CHARGES WRITTEN OFF <i>Local Government Act 1993, Local Government (General) Regulation 2021 cl132</i>	2021-22
Postponed Rates and Charges <i>Local Government Act 1993; Section 595</i>	\$0
On authority of CEO (General Manager) <i>Local Government (General) Regulation 2021 cl131(6)</i>	\$0
Rateable properties now exempt from Rates <i>Local Government Act 1993 – Section 555-558</i>	\$44,948,863
Pensioner Rate Reductions <i>Local Government Act 1993 – Section 575 (2)</i>	\$508,684
Concealed Leak Applications <i>Local Government (General) Regulations 2021 cl 132</i>	\$1,222

Financial Assistance

Local Government Act 1993 - Section 428 (4) (b)
Local Government (General) Regulation 2021 – cl 132

DONATIONS - RATES AND CHARGES		
ORGANISATION	DETAILS	(\$VALUE)
Batlow Rescue Squad	All Rates & Charges	\$1,779
Batlow Museum	All Rates & Charges	\$1,184
Gilmore Hall	All Rates & Charges	\$763
Adelong Men's Shed	All Rates & Charges	\$1,342
Adelonia Theatre	All Rates & Charges	\$1,342
Tumut Town Band	All Rates & Charges	\$3,684
Tumut Guides	Non-rateable – all other charges	\$1,562
Tumut Scouts	Non-rateable – all other charges	\$1,562
Tumut Clay Target	General Rates – the difference between business & farmland	\$325
Southwest Slopes Sporting Archers	General Rates – the difference between business & farmland	\$513
Tumut Art Society	General Rates – 50% reduction in business rates	\$422
Tumut Racecourse	All Rates & Charges	\$5,325
Fire services – Brungle Hall	All Rates & Charges	\$618
Khancoban Op Shop (KUVA)	All Rates & Charges	\$1,579
Tumbarumba Tennis Club	All Rates & Charges	\$975
Batlow Pre-School	One Garage Charge & Waste Access (Rates are exempt)	\$592

Tumut Pre-School	One Garage Charge & Waste Access (Rates are exempt)	\$592
Adelong Pre-School	One Garage Charge & Waste Access (Rates are exempt)	\$592
Tumut Rugby League Football Club	400KL Domestic Water allowance	\$940
Landcare	2000KL Allowance as per Resolution 2021	\$4,700
Tumbarumba Race Course	Water meter size donation (difference 20mm to 40mm)	\$655
Jehovahs Witness – Tumut	Annual Sewerage Charges 75% - 20mm	\$398
Church of St Paul – Talbingo	Annual Sewerage Charges 75% - 20mm	\$398
St Vincent De Paul – Tumut	Annual Sewerage Charges 75% - 20mm	\$398
Church of England - Tumut	Annual Sewerage Charges 75% - 20mm	\$398
The Presbyterian Church – Tumut	Annual Sewerage Charges 75% - 20mm	\$398
Uniting Church Australia - Tumut	Annual Sewerage Charges 75% - 20mm	\$796
CWA Batlow	Annual Sewerage Charges 75% - 20mm	\$398
AASIAN Conference – Tumut	Annual Sewerage Charges 75% - 20mm	\$398
Tumut Netball Associaton	Annual Sewerage Charges 75% - 20mm	\$398

CWA Tumut	Annual Sewerage Charges 75% - 20mm	\$398
Tumut Turf Club	Annual Sewerage Charges 100% - 50mm	\$3,320
Tumut Rugby League Football Club	Annual Sewerage Charge 100% - 25mm	\$830
Tumut Showground Trustees	Annual Sewerage Charges 100% - 40mm	\$2,125
Rosewood Golf Club	Difference between old rural club and new business rating category upon rates harmonisation	\$583
Khancoban Country Club	Difference between old rural club and new business rating category upon rates harmonization	\$3,238
Tumbarumba Golf Club	Difference between old rural club and new business rating category upon rates harmonisation	\$1,510
Khancoban Op Shop (Back payment 2019/20 and 2020/21)	Rates and Water	\$2,607
Montreal Community Theater	Rates and Water	\$3,736
TOTAL FOR DONATION AND CHARGES		\$52,373

DONATIONS – OTHER		
ORGANISATION	DETAILS	(\$VALUE)
Tumut and District Historical Society	Assistance with insurance costs	\$1,000
Adelong Alive Museum	Assistance with insurance costs	\$1,000
Batlow Historical Society	Assistance with insurance costs	\$1,000
Tumut and District Historical Society	Assistance with insurance costs	\$1,000
Adelonia Theatre	Assistance with insurance costs	\$1,000
Schools in Local Government Area	End-of-year prizes	\$1,100
Tumbarumba Pipes and Drums	Assistance with insurance as well as general running costs	\$3,000
Riding for the Disabled	Assistance with horse maintenance	\$500
Tumut Art Society	Annual art exhibition prize	\$2,500
Khancoban United Volunteer Association	Assistance with insurance costs	\$2,143
TOTAL FOR DONATIONS – OTHER		\$14,243

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

Mayor and Councillor Expenses and Provision of Facilities

Local Government (General) Regulation 2021 cl 217 1)(a1)(i)(ii)(iii)(iv)(v)(vi)(vii)(viii)

FORMER COUNCIL 1 July to 5 November 2021

EXPENSES	2021/22
Provision of dedicated office equipment	-
Telephone Calls	-
Attendance of Councillors at conferences and seminars	\$4,016
Provision of induction training	-
Professional Development	\$2,500
Interstate Visits	-
Overseas Visits	-
Accompanying Persons	-
Carer expenses	-
Councillor Fees	\$57,755
Motor Vehicle Reimbursements	\$967
Mayor Vehicle (less contribution)	-
Subscriptions	\$750
Other	\$1,685
TOTAL	\$67,673

NEWLY ELECTED COUNCIL From 4 December 2021

EXPENSES	2021/22
Provision of dedicated office equipment	-
Telephone Calls	-
Attendance of Councillors at conferences and seminars	\$14,323
Provision of induction training	-
Professional Development	\$8,864
Interstate Visits	-
Overseas Visits	-
Accompanying Persons	-
Carer expenses	-
Councillor Fees	\$64,802
Motor Vehicle Reimbursements	\$4,101
Mayor Vehicle (less contribution)	-
Subscriptions	-
Local Government Election Expenses	\$129,830
Other	\$1,136
TOTAL	\$223,056

Remuneration of the General Manager and Senior staff

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

Council provides the following information to comply with Local Government (General Regulations 217 clause 1(b) and 1(c) in relation to the remuneration paid to its senior staff.

Council's current management structure comprises four senior staff positions, as defined under the provisions of these of the Local Government Act 1993. The remuneration of these positions was as follows:

REMUNERATION FOR CHIEF EXECUTIVE OFFICER (CEO) (1 JULY TO 30 JUNE 2022) <i>Local Government (General) Regulation 2021 cl 217 (1)(b)</i>	2021/22
The total value of the salary component of the package <i>Local Government (General) Regulation 2021 cl 217 (1)(b)(i)</i>	\$283,387.84
The total amount of any bonus, performance or other payments that do not form part of the salary component <i>Local Government (General) Regulation 2021 cl 217 (1)(b)(ii)</i>	Nil
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor <i>Local Government (General) Regulation 2021 cl 217 (1)(b)(iii)</i>	\$23,568.03
The total value of any non-cash benefits for which the general manager may elect under the package <i>Local Government (General) Regulation 2021 cl 217 (1)(b)(iv)</i>	\$10,554
Total amount payable by way of fringe benefits tax for any such noncash benefits <i>Local Government (General) Regulation 2021 cl 217 (1)(b)(v)</i>	\$3,831.83

REMUNERATION FOR SENIOR STAFF (1 JULY TO 30 JUNE 2021) – NOT OF INDIVIDUAL MEMBERS) <i>Local Government (General) Regulation 2021 cl 217 (1)(c)</i>	2021/22
The total value of the salary component of the package <i>Local Government (General) Regulation 2021 cl 217 (1)(c)(i)</i>	\$429,237.97
The total amount of any bonus, performance or other payments that do not form part of the salary component <i>Local Government (General) Regulation 2021 cl 217 (1)(c)(ii)</i>	Nil
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor <i>Local Government (General) Regulation 2021 cl 217 (1)(c)(iii)</i>	\$31,957.52
The total value of any non-cash benefits for which the general manager may elect under the package <i>Local Government (General) Regulation 2021 cl 217 (1)(c)(iv)</i>	\$15,222.12
Total amount payable by way of fringe benefits tax for any such noncash benefits <i>Local Government (General) Regulation 2021 cl 217 (1)(c)(v)</i>	\$8,202.29

Labour Statistics

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

Councils are required to report the total number of paid workforce for Snowy Valleys Council on **Wednesday 25 May 2022**. This includes persons employed by Snowy Valleys Council on a permanent full-time, permanent part-time or casual basis or under a fixed contract. Those persons do not need to have worked this day to be included, they just need to have been an employee of the council or engaged under a fixed-term contract on this day.

EMPLOYMENT STATUS	*NUMBER OF EMPLOYEES EMPLOYED BY SVC ON 25 MAY 2022
Permanent Full-Time Basis	159
Permanent Part Time Basis	41
On a Casual Basis	9
Under a Fixed-Term Contract	20
Number of persons employed by Council who are senior staff for the Local Government Act 1993	1
Number of persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	4
The number of persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0

* 'Number of employees' is headcount of the number of people working for Snowy Valleys Council on the 25 May 2022. Headcount, unless otherwise specified, includes everyone: Full Time, Part Time, temporary and contract workers.

Equal Employment Opportunity Management Plan

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

Snowy Valleys Council is committed to ensuring prospective and current workers of Council are treated on the basis of their true abilities and merit and are provided with a safe work environment free of discrimination, harassment and bullying.

During the last twelve months Council has been working through the process of establishing an EEO, Diversity and Plan to guide the review and further implementation of systems, policies and procedures incorporating Equal Employment Opportunity principles.

Our vision is that whilst EEO initiatives will be outlined within our strategic plans, objectives and actions the principles of inclusion and diversity will continue to be built in to our organisation culture and the 'way we do things' on a day to day basis. This will be supported by Council's values of Respect, Safety and Integrity and by ensuring that these EEO, diversity and inclusion principles are embedded into our recruitment and onboarding processes to not only ensure equal opportunity within the process but to also recruit and foster employees who align with these values.

The main initiatives implemented in relation to EEO include:

- Drafted EEO, Diversity and Inclusion Plan aligned with Councils Workforce Strategy, Reconciliation Action Plan and Disability Inclusion Action Plan
- Broader implementation of flexible work arrangements
- Continued operation of policies for Workplace Dignity and Respect, Recruitment, Selection and Appointment and Grievance Management
- Development of Workforce Management Strategy which includes Diversity as one of the three strategic focus areas

The next twelve months is aimed at adopting and beginning the implementation of our EEO, Diversity & Inclusion Plan and understanding our workforce diversity and working with our workforce data to develop targeted strategies to continue to enable fairness, diversity and respect within our workplace.

Contracts

Local Government (General) Regulation 2021 cl 217 (1) (a2) (i),(ii)

Below are the contracts awarded by Snowy Valleys during the 2021-22 financial year as a result of tender or otherwise.

This list does not include:

- Employment contacts (that is contracts of service but not contracts for service)
- Contracts for less than \$150,000 (including the name of the contractor and the nature of the goods or services supplied by the contractor and the total amount payable to the contractor under the contract).

CONTRACTOR	DETAILS	VALUE (EX.GST)
Piling and Concreting Australia Pty Ltd	Foresters Road Landslide Stabilisation	\$1,070,292
Bridge & Marine Engineering P/L	Design and Construction of Bombowlee Creek Road Bridge	\$1,880,450
Sustainabyt	Reconstruction of Ourie Community Hall	\$749,930
Avionics Airfield Lighting Pty Ltd	Design and Installation of Aeronautical Ground Lighting Tumut Aerodrome	\$595,992
Mulligan Geotechnical Pty Ltd	Alpine Way Slope Rehabilitation Works	\$1,362,884
Cable Span Australia	Hume & Hovell Coppabella Creek Tumbarumba Suspension Bridge	\$610,320

Stormwater Management Services

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

The stormwater management service charge (the levy) is intended as a mechanism for Councils to raise income to invest in improving the stormwater systems in urban areas. It is in addition to what is raised through general rates and other charges.

A Stormwater Management Service charge applies to the Tumbarumba Area only under the Local Government Amendment (Stormwater) Act 2005 (Local Government Circular 05/69).

The levy is charged at \$25 for residential and a maximum of \$75 for Commercial properties which generated an income of \$27,223

PROJECT DESCRIPTION	SPENT
Tumbarumba Stormwater - Maintenance	\$20,512
Khancoban Stormwater – Maintenance	\$7,784
TOTAL	\$28,296

Legal Proceedings

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

TOTAL LEGAL EXPENSES	
Amount expending undertaking litigation	\$0
Amount paid in settlements of cost claims	\$26,157.77

Public Interest Disclosures

Local Government Act 1993 – Section 428 (4) (b)
Local Government (General) Regulation 2021 – cl 217 (1) (a5)
Public Interest Disclosures Act 1994 – Section 31
Public Interest Disclosures Regulation 2011, cl 4

Protected Disclosures

The Protected Disclosures Act 1994 protects people who come forward with information about the following serious matters concerning the way agencies operate:

- Corrupt conduct
- Maladministration
- Serious and substantial waste of public money
- Serious and substantial waste of public money

For more information on the Protected Disclosure Act, visit the NSW Ombudsman's website:
www.ombo.nsw.gov.au/Making-a-complaint

There were Zero disclosures made during the 2021-22 year as per report submitted to the Ombudsman on 30 July 2022.

2021-22	MADE BY PUBLIC OFFICIALS PERFORMING THEIR DAY TO DAY FUNCTION	UNDER A STATUTORY OR OTHER LEGAL OBLIGATION	ALL OTHER PIDS
No. of public officials who made public Interest disclosures to your public authority	0	0	0
No. of public interest disclosure received by your public authority	0	0	0

Of public interest disclosure, how many were primarily about:

Corrupt conduct	0	0	0
Maladministration	0	0	0
Serious and substantial waste	0	0	0
Government information contravention	0	0	0
Local government pecuniary interest contravention	0	0	0

No. of public interest disclosures (received since 1 January 2012) that have been finalised in this reporting period	0
Have you established an internal reporting policy?	Yes
Has the head of your public authority taken action to meet their staff awareness obligations?	Yes

Government Information (Public Access)

Government Information (Public Access) Act 2009 – Section 125 (1)

Government Information (Public Access) Regulation 2018 cl 8, Schedule 2

Clause 7A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

Schedule 2: Statistical Information about Access Applications

Table A: Number of Applications by type of application and outcomes*

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

	ACCESS GRANTED IN FULL	ACCESS GRANTED IN PART	ACCESS REFUSED IN FULL	INFORMATION NOT HELD	REFUSE TO DEAL WITH THE APPLICATION	REFUSE TO CONFIRM/DENY WHETHER THE INFORMATION IS HELD	APPLICATION WITHDRAWN	TOTAL
Media	0	0	0	0	0	0	0	0
Member of Parliament	0	0	0	0	0	0	0	0
Private sector business	1	0	0	0	0	0	0	1
Not-for-profit organisations or community groups	1	0	0	0	0	0	0	1
Members of the public (application by legal representative)	2	0	0	1	0	0	0	3
Member of the public (other)	2	4	0	0	0	0	0	6
TOTAL	6	4	0	1	0	0	0	11
% TOTAL	54.5	36.4	0	9.1	0	0	0	

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

Table B: Number of Applications by type of application and outcome*

	PERSONAL INFORMATION APPLICATIONS*	ACCESS APPLICATIONS (OTHER THAN PERSONAL INFORMATION APPLICATIONS)	ACCESS APPLICATIONS THAT ARE PARTLY PERSONAL INFORMATION	TOTAL	% OF TOTAL
Access GRANTED in FULL	0	5	1	6	54.5
Access GRANTED in PART	0	3	1	4	36.4
Access REFUSED in Full	0	0	0	0	0
Information not held	0	0	1	1	9.1
Information already available	0	0	0	0	0
Refused to confirm/deny whether the information is held	0	0	0	0	0
Application withdrawn	0	0	0	0	0
TOTAL	0	8	3		
% TOTAL	0	72.7	27.3		

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

Table C: Invalid Applications

REASON FOR INVALIDITY	NO. OF APPLICATIONS
The application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information if the agency (section 43 of their Act)	0
Applications contravene restraints order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid application that subsequently became valid applications	0

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

	NO. OF TIMES CONSIDERATION USED
Overriding secrecy laws	0
Cabinet information	0
Executive Council Information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
*more than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is recorded (but only once per application). This also applies in relation to Table N.	

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

	NO. OF TIMES CONSIDERATION USED
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy Provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timelines

	DECISION VARIED	% OF TOTAL
Decided within the statutory timeframes (20 days plus any extensions)	11	100
Decided after 35 days (by agreement with the applicant)	0	0
Not decided within the timeframe (deemed refusal)	0	0

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

	DECISION VARIED	DECISION UPHELD	TOTAL
Internal Review	n/a	n/a	n/a
Review by Information Commissioner*	n/a	n/a	n/a
Internal Review following recommendation under section 93 of Act	n/a	n/a	n/a
Reviewed by NCAT	n/a	n/a	n/a
*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	0
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	1

Planning and Regulatory

Planning Agreements

Environment Planning and Assessment Act 1979 – Section 93G (5)

No Planning agreements were entered into during this reporting period.

Environmental Agreements

Local Government Act 1993 – Section 54D and 56P (1)

Snowy Valleys Council not entered into any environment upgrade 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 – Section 22F (2)

Swimming Pools regulation 2018 cl 23

	2021-22
Number of inspections of tourist and visitor accommodation	1
Number of inspections of premises with more than one dwelling	0
Number of inspections that result in the issuance of a certificate of compliance under s22D of the SP Reg	0
Number of inspections that result in the issuance of a certificate of non-compliance under s22D of the SP Reg	0

Recovery and Threat Abatement

Fisheries Management Act 1994 – Section s220ZT (2)

Not Applicable to Snowy Valleys Council.

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.

Coastal Protection

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

Not applicable.

Companion Animal Management

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

Lodgment of pound data collection returns with the Office of Government (Survey of Council seizures of cats and dogs).

DOGS	2021-22
Dogs in holding	43
Dogs in deposit box	12
Released to owner	12
Dogs found on the street and returned to the owner	12
Dogs released to rescue	21
Euthanised	1
Euthanasia Percentage	1%
Escaped	0

CATS	2021-22
Cats in holding	24
Cats in deposit box	27
Cats found on the street and returned to the owner	5
Feral	20
Cats released to rescue	31
Euthanised	20
Euthanasia Percentage	18.69%
Escaped	0

INFRINGEMENT NOTICES	2021-22
Companion Animals	7
Parking	0
Other	0
Value of penalty infringement notices	\$1540

DOG ATTACKS	2021-22
Dog Attacks	6
Substantial Dog Attacks (defined as leading to injury)	1

COMPANION ANIMAL INCOME	
TYPE	2021-22
Animal Registration	\$11,140
Fees	\$15,980
Fees – Dog Impoundments	\$270
Fines Received	\$12,541
Other income	\$0
Grants	\$0

COMPANION ANIMAL EXPENDITURE	
TYPE	2021-22
Salaries	\$222,311
Pound Supplies & Vet Expenses	\$3,351
Legal Expenses	\$0
Communication	\$0
Internal Charges and costs	\$207,637
Other expenses	\$439,371
Surplus (loss)	(\$399,440)

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.

Off Leash Park Locations:

Bila Park, Tumut

Bottom of Wynyard Street

Bicentennial Park, Tumbarumba

Winton Street

Snowy Valleys Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Snowy Valleys Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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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 2022

Statement by Councillors and Management

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

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

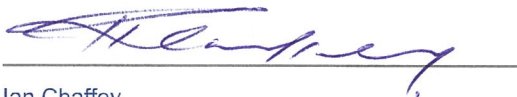
- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the *Local Government Code of Accounting Practice and Financial Reporting*.

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.

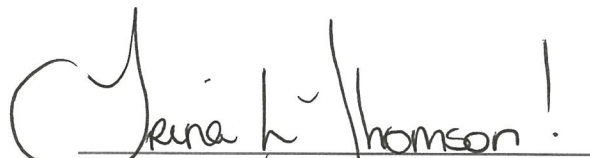
Signed in accordance with a resolution of Council made on 20 October 2022.



Ian Chaffey

Mayor

20 October 2022



Trina Thomson

Councillor

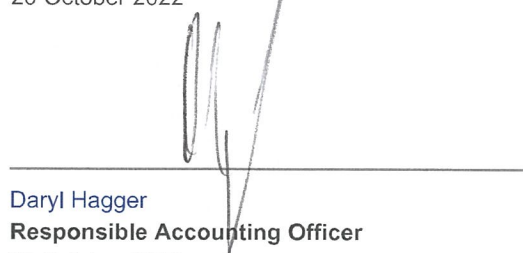
20 October 2022



Hamish McNulty

Interim General Manager

20 October 2022



Daryl Hagger

Responsible Accounting Officer

20 October 2022

Snowy Valleys Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	Income from continuing operations			
18,502	Rates and annual charges	B2-1	18,000	17,051
16,273	User charges and fees	B2-2	19,307	16,905
827	Other revenues	B2-3	5,699	3,705
10,740	Grants and contributions provided for operating purposes	B2-4	15,085	25,350
19,053	Grants and contributions provided for capital purposes	B2-4	13,749	11,740
410	Interest and investment income	B2-5	316	435
–	Other income	B2-6	1,397	1,513
65,805	Total income from continuing operations		73,553	76,699
	Expenses from continuing operations			
17,850	Employee benefits and on-costs	B3-1	20,823	20,246
13,556	Materials and services	B3-2	28,090	34,453
367	Borrowing costs	B3-3	398	473
10,825	Depreciation, amortisation and impairment of non-financial assets	B3-4	26,518	11,172
5,968	Other expenses	B3-5	1,109	1,290
–	Net loss from the disposal of assets	B4-1	2,582	2,305
48,566	Total expenses from continuing operations		79,520	69,939
17,239	Operating result from continuing operations		(5,967)	6,760
17,239	Net operating result for the year attributable to Council		(5,967)	6,760
(1,814)	Net operating result for the year before grants and contributions provided for capital purposes		(19,716)	(4,980)

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 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		(5,967)	6,760
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	59,344	10,992
Total items which will not be reclassified subsequently to the operating result		59,344	10,992
Total other comprehensive income for the year		59,344	10,992
Total comprehensive income for the year attributable to Council		53,377	17,752

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 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	4,833	13,901
Investments	C1-2	32,501	19,116
Receivables	C1-4	10,608	12,129
Inventories	C1-5	45	92
Other		509	344
Total current assets		48,496	45,582
Non-current assets			
Investments	C1-2	8,000	5,000
Receivables	C1-4	11	11
Inventories	C1-5	147	147
Infrastructure, property, plant and equipment (IPPE)	C1-6	710,966	657,702
Investment property	C1-7	391	340
Intangible assets	C1-8	290	448
Total non-current assets		719,805	663,648
Total assets		768,301	709,230
LIABILITIES			
Current liabilities			
Payables	C3-1	5,473	3,877
Contract liabilities	C3-2	13,837	8,629
Borrowings	C3-3	1,181	1,285
Employee benefit provisions	C3-4	4,589	4,621
Provisions	C3-5	1,781	509
Total current liabilities		26,861	18,921
Non-current liabilities			
Borrowings	C3-3	5,072	6,284
Employee benefit provisions	C3-4	374	388
Provisions	C3-5	750	1,770
Total non-current liabilities		6,196	8,442
Total liabilities		33,057	27,363
Net assets		735,244	681,867
EQUITY			
Accumulated surplus		594,117	600,084
IPPE revaluation reserve		141,127	81,783
Total equity		735,244	681,867

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 2022

		2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000	Notes						
Opening balance at 1 July		600,084	81,783	681,867	593,324	70,791	664,115
Net operating result for the year		(5,967)	–	(5,967)	6,760	–	6,760
Other comprehensive income							
– Gain on revaluation of infrastructure, property, plant and equipment	C1-6	–	59,344	59,344	–	10,992	10,992
Other comprehensive income		–	59,344	59,344	–	10,992	10,992
Total comprehensive income		(5,967)	59,344	53,377	6,760	10,992	17,752
Closing balance at 30 June		594,117	141,127	735,244	600,084	81,783	681,867

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 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
Receipts:				
18,502	Rates and annual charges		18,181	17,306
16,273	User charges and fees		19,803	15,718
410	Interest received		278	570
29,793	Grants and contributions		33,321	37,063
–	Bonds, deposits and retentions received		319	–
827	Other		10,326	6,102
Payments:				
(17,460)	Payments to employees		(20,600)	(20,053)
(13,556)	Payments for materials and services		(23,204)	(34,461)
–	Borrowing costs		(347)	(458)
–	Bonds, deposits and retentions refunded		–	(16)
(5,968)	Other		(6,525)	(4,780)
28,821	Net cash flows from operating activities	G1-1	31,552	16,991
Cash flows from investing activities				
Receipts:				
–	Redemption of term deposits		21,615	27,115
–	Sale of real estate assets		25	–
–	Proceeds from sale of IPPE		728	1,121
Payments:				
–	Acquisition of term deposits		(38,000)	(18,612)
–	Purchase of investment property		(51)	–
(35,411)	Payments for IPPE		(23,621)	(21,257)
–	Purchase of real estate assets		–	(9)
(35,411)	Net cash flows from investing activities		(39,304)	(11,642)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings		–	736
Payments:				
(1,830)	Repayment of borrowings		(1,316)	(1,422)
(1,830)	Net cash flows from financing activities		(1,316)	(686)
(8,420)	Net change in cash and cash equivalents		(9,068)	4,663
–	Cash and cash equivalents at beginning of year		13,901	9,238
(8,420)	Cash and cash equivalents at end of year	C1-1	4,833	13,901
–	plus: Investments on hand at end of year	C1-2	40,501	24,116
(8,420)	Total cash, cash equivalents and investments		45,334	38,017

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 dd MMMM yyyy. 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

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

A1-1 Basis of preparation (continued)

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

COVID 19 Impacts

COVID 19 has caused a disruption to Council's operations with a number of staff working remotely from home or at other Council facilities away from the main administration building. Whilst this has caused some challenges for staff, it has not resulted in any significant additional costs to Council. There has however been a slight increase in some costs due to the purchase of additional PPE (ie gloves, sanitiser etc) which has increased during the COVID period. Cleaning of Council premises and Council facilities has also increased slightly.

Overall, Council does not see any major effect which are considered significant on its financial position due to COVID, and Council does not expect this to have any increase in future years.

Council is of the opinion that physical non-current assets will not experience any substantial declines in value due to Covid. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to Covid.

For assets where fair value is determined by market value, Council has no evidence of any material changes to these values.

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council 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 2022 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 2022.

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	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions or activities										
Towns and Villages	5,181	15,150	8,604	17,016	(3,423)	(1,866)	3,012	12,988	14,627	12,996
Growth Through Innovation	2,590	2,368	3,542	4,006	(952)	(1,638)	1,264	383	31,108	27,584
Our Natural Environment	4,086	3,804	5,116	2,440	(1,030)	1,364	981	1,808	121,209	117,206
Communications and Engagement	18,338	21,720	3,794	14,922	14,544	6,798	7,211	11,643	72,259	66,005
Our Infrastructure	43,358	33,657	58,464	31,555	(15,106)	2,102	16,366	10,268	529,098	485,439
Total functions and activities	73,553	76,699	79,520	69,939	(5,967)	6,760	28,834	37,090	768,301	709,230

B1-2 Components of functions or activities

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

- **Towns and Villages**

A sense of community and belonging, where people are friendly and support each other
Retention of the local identity for each town and village
Fair resource allocation across the Snowy Valleys region
Services which support wellbeing for local people such as libraries, childcare and aged care
Preservation and celebration of local history and heritage
Promotion and support of arts and cultural activities
Events which bring people together and promote the offerings of the region

- **Growth Through Innovation**

Support for existing industries, as well as initiatives to attract new employment opportunities across the region
Tourism initiatives to attract more people to the area and in turn boost the local economy
Initiatives to attract young families to the area to create a more diverse demography
Sustainable tourism initiatives which boost the economy and promote sustainable living
Support for small business and a reduction in red tape when dealing with government agencies
Improved telecommunication services

- **Our Natural Environment**

To protect the natural environment and promote its beauty to locals and visitors
Opportunities to make use of the natural environment for sustainable recreation activities
To ensure the cleanliness of local waterways, lakes and streams

- **Communications and Engagement**

Communication and Engagement are essential for Snowy Valleys Council to establish trust with its communities and deliver on their aspirations.
Opportunities to be actively involved in engagement activities that inform Council decision-making.
Face to Face engagement with elected officials, Council staff, and customer service is important. A culture where our communities can actively participate in the decision-making process and are informed of how input is being used to make a decision that will lead to better outcomes for Council and our communities.

- **Our Infrastructure**

Improved roads, amenities, infrastructure and facilities which meet community needs
Reliable waste and sewage services
Continuation of resource allocation towards sports grounds and facilities to enable recreation activities
Improvements to sustainable transport infrastructure including walking tracks and cycleways
Initiatives to encourage sustainable transport options for locals including public transport
Continued access to local swimming pools

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	4,047	3,887
Farmland	4,286	4,152
Mining	7	—
Business	801	872
Less: pensioner rebates	(211)	(214)
Rates levied to ratepayers	8,930	8,697
Pensioner rate subsidies received	97	118
Total ordinary rates	9,027	8,815
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	2,955	2,483
Stormwater management services	38	45
Water supply services	1,533	1,001
Sewerage services	4,247	4,134
Waste management services (not domestic)	317	721
Annual charges levied	9,090	8,384
Pensioner annual charges subsidies received:		
– Water	55	55
– Sewerage	51	52
– Domestic waste management	69	68
Less: Pensioner rebates	(292)	(323)
Total annual charges	8,973	8,236
Total rates and annual charges	18,000	17,051

Council has used 2019 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	2022	2021
User charges only			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	3,098	2,811
Sewerage services	2	756	459
Trade waste services	2	43	37
Total user charges		3,897	3,307
Fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	16	9
Planning and building - regulatory	2	436	473
Private works – section 67	2	6,230	4,109
Section 10.7 certificates (EP&A Act)	2	39	37
Section 603 certificates	2	35	46
Total fees and charges – statutory/regulatory		6,756	4,674
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	243	245
Library and art gallery	2	5	8
Transport for NSW works (state roads not controlled by Council)	2	7,254	7,014
Swimming centres	2	83	87
Aged related services	2	125	198
Gravel sales	2	112	73
Sporting facilities fees	2	37	34
Waste transfer station fees	2	121	124
Childrens services fees	2	463	439
Community transport	2	84	63
Medical services	2	–	323
Other	2	127	316
Total fees		8,654	8,924
Total other user charges and fees		15,410	13,598
Total user charges and fees		19,307	16,905
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)		19,307	16,905
Total user charges and fees		19,307	16,905

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	2022	2021
Assets first time recognition	2	38	519
Batlow Cannery demolition reimbursement	2	–	854
Blaze Aid Camps reimbursement	2	–	213
Diesel rebate	2	107	101
Fines	2	13	29
Insurance claims recoveries	2	1,118	580
Legal fees recovery – other		30	–
PY disaster management reimbursement	2	3,222	502
Other	2	595	207
Sales – general	2	307	440
Workers compensation rebate	2	269	260
Total other revenue		5,699	3,705

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	5,699	3,705
Total other revenue	5,699	3,705

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 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	2,436	2,140	–	–
Financial assistance – local roads component	2	772	688	–	–
Payment in advance - future year allocation					
Financial assistance	2	4,931	3,026	–	–
Other					
Other grants	2	–	102	–	–
Amount recognised as income during current year		8,139	5,956	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Water supplies	2	–	–	14	14
Sewerage services	2	11	–	1	53
Bushfire and emergency services	2	2,331	11,419	2,413	–
Child care	2	1,593	1,489	–	–
Community care	2	939	983	239	63
Economic development	2	4	–	–	450
Environmental programs	2	64	–	–	–
Heritage and cultural	2	31	10	–	–
Library	2	99	97	–	–
Noxious weeds	1	92	67	–	–
Recreation and culture	2	28	298	1,253	1,796
Street lighting	2	–	51	–	–
Stronger Communities and Implementation Funding	2	16	1,355	434	6,491
Domestic Waste Fund Grant	2	–	–	270	690
Transport (roads to recovery)	2	–	872	–	–
Transport (other roads and bridges funding)	2	1,270	970	8,504	969
Previously contributions:					
Bushfire services		368	455	–	–
Transport for NSW contributions (regional roads, block grant)	2	–	1,250	50	–
Other contributions	1	–	78	–	259
Other		100	–	–	–
Total special purpose grants and non-developer contributions – cash		6,946	19,394	13,178	10,785
Total special purpose grants and non-developer contributions (tied)		6,946	19,394	13,178	10,785
Total grants and non-developer contributions		15,085	25,350	13,178	10,785
Comprising:					
– Commonwealth funding		9,317	8,749	66	1,001
– State funding		4,489	15,043	12,750	9,661
– Other funding		1,279	1,558	362	123
		15,085	25,350	13,178	10,785

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	82	11
S 64 – water supply contributions		2	–	–	250	351
S 64 – sewerage service contributions		2	–	–	239	346
Total developer contributions – cash			–	–	571	708
Non-cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	–	247
Total developer contributions non-cash			–	–	–	247
Total developer contributions			–	–	571	955
Total contributions			–	–	571	955
Total grants and contributions			15,085	25,350	13,749	11,740
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			15,085	25,350	13,749	11,740
Total grants and contributions			15,085	25,350	13,749	11,740

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 2022	Operating 2021	Capital 2022	Capital 2021
Unspent grants and contributions				
Unspent funds at 1 July	1,182	2,099	8,302	6,916
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	4,806	711	4,363	9,914
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	(1,091)	(1,628)	(4,068)	(8,528)
Unspent funds at 30 June	4,897	1,182	8,597	8,302
Contributions				
Unspent funds at 1 July	4,368	3,640	—	—
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	594	728	—	—
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	4,962	4,368	—	—

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	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	36	28
– Cash and investments	280	407
Total interest and investment income (losses)	316	435
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	18	15
General Council cash and investments	204	257
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	2	2
– Section 64	21	14
Water fund operations	25	50
Sewerage fund operations	30	69
Domestic waste management operations	13	24
Tumbarumba Retirement Village	3	4
Total interest and investment income (losses)	316	435

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		–	3
Lease income relating to variable lease payments not dependent on an index or a rate		–	–
Total investment properties		–	3
Other lease income			
Operating Lease Income		1,318	1,388
Leaseback fees - council vehicles		117	122
Total rental income	C2-1	1,397	1,513
Total other income		1,397	1,513

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	17,464	16,911
Employee termination costs	39	3
Travel expenses	6	6
Employee leave entitlements	1,993	1,438
Superannuation	1,724	1,739
Workers' compensation insurance	375	394
FBT	61	80
Payroll tax	56	32
Training costs (other than salaries and wages)	258	320
Protective clothing	27	13
Other	230	276
Total employee costs	22,233	21,212
Less: capitalised costs	(1,410)	(966)
Total employee costs expensed	20,823	20,246
Number of 'full-time equivalent' employees (FTE) at year end	189	209

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	2022	2021
Raw materials and consumables		6,502	7,824
Contractor costs		15,895	19,655
Consultancy costs		1,710	2,720
Audit Fees	F2-1	143	78
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	291	181
Advertising		247	359
Bank charges		272	74
Electricity and heating		927	1,097
Fire control expenses		5	–
Insurance		686	780
Postage		57	66
Printing and stationery		136	155
Street lighting		(45)	7
Subscriptions and publications		271	161
Telephone and communications		252	252
Valuation fees		72	72
Travel expenses		30	36
Other expenses		292	434
Council Grant Programs		228	404
Legal expenses:			
– Legal expenses: debt recovery		30	19
– Legal expenses: other		89	78
Other		–	1
Total materials and services		28,090	34,453

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2022	2021
(i) Interest bearing liability costs		
Interest on loans	398	473
Total borrowing costs expensed	398	473

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	2022	2021
Depreciation and amortisation			
Plant and equipment		1,722	1,600
Office equipment		26	26
Furniture and fittings		1	1
Other Assets - Library Collection		—	—
Infrastructure:	C1-6		
– Buildings – non-specialised		1,037	1,025
– Buildings – specialised		405	379
– Other structures		386	362
– Roads		3,228	2,977
– Bridges		585	585
– Footpaths		216	187
– Other road assets		260	260
– Stormwater drainage		455	310
– Water supply network		1,276	1,250
– Sewerage network		1,436	1,573
– Other open space/recreational assets		380	357
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-6	54	48
– Quarry assets	C3-5,C1-6	82	74
Intangible assets	C1-8	158	158
Total depreciation and amortisation costs		11,707	11,172
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		26,518	11,172

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	2022	2021
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	560	748
– Other contributions/levies	317	304
– Donations, contributions and assistance to other organisations	60	56
– Tumut Visitor Centre	172	182
Total other expenses	1,109	1,290

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	2022	2021
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(17)	—
Gain (or loss) on disposal		(17)	—
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		728	1,121
Less: carrying amount of plant and equipment assets sold/written off		(515)	(857)
Gain (or loss) on disposal		213	264
Gain (or loss) on disposal of infrastructure			
	C1-6		
Proceeds from disposal – infrastructure		—	—
Less: carrying amount of infrastructure assets sold/written off		(2,809)	(2,506)
Gain (or loss) on disposal		(2,809)	(2,506)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		25	—
Less: carrying amount of real estate assets sold/written off		6	(63)
Gain (or loss) on disposal		31	(63)
Gain (or loss) on disposal of term deposits			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		21,615	27,115
Less: carrying amount of term deposits sold/redeemed/matured		(21,615)	(27,115)
Gain (or loss) on disposal		—	—
Net gain (or loss) from disposal of assets		(2,582)	(2,305)

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 17 June 2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	18,502	18,000	(502)	(3)% U
User charges and fees	16,273	19,307	3,034	19% F
Private works and water usage income greater than expected				
Other revenues	827	5,699	4,872	589% F
Disaster Recovery budget omission, additional income was recognised for insurance claims relating to the Cyber attack and Riverina Highlands Building flooding event.				
Operating grants and contributions	10,740	15,085	4,345	40% F
Financial Assistance Grant received in advance, additional grant funding recognised during the financial year				
Capital grants and contributions	19,053	13,749	(5,304)	(28)% U
The construction and delivery of the 2021/22 Capital Works Program did not progress as originally budgeted for including the Aerodrome project which was delayed due to the approval process.				
Interest and investment revenue	410	316	(94)	(23)% U
Interest rates in an uncertain economic environment and limited investment opportunities				
Other income	—	1,397	1,397	∞ F
Lease income Caravan Park and other buildings budgeted elsewhere (user charges and fees)				

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Expenses				
Employee benefits and on-costs	17,850	20,823	(2,973)	(17)% U
Original budget had anticipated an allowance for capitalised wages of \$3.4M. The actual capitalised wages was \$1.4M. Additional overtime was also not budgeted for.				
Materials and services	13,556	28,090	(14,534)	(107)% U
Materials and services are unfavourable to budget due to the reclassification of costs from Other Expenses and additional non-budgeted works including private works which income is reflected as unbudgeted in User Fees and Charges.				
Borrowing costs	367	398	(31)	(8)% U
Depreciation, amortisation and impairment of non-financial assets	10,825	26,518	(15,693)	(145)% U
Water supply network was revalued during 2021/22 which resulted in a decrement to the Income Statement of \$14.8M				
Other expenses	5,968	1,109	4,859	81% F
Budgeted other expense charged through materials and services				
Net losses from disposal of assets	–	2,582	(2,582)	∞ 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	28,821	31,552	2,731	9% F
Cash flows from investing activities	(35,411)	(39,304)	(3,893)	11% U
Over budget capital purchases \$12M offset by net acquisition of term deposits of \$16M.				
Cash flows from financing activities	(1,830)	(1,316)	514	(28)% F
Original budget overstated.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	1,255	3,062
Cash equivalent assets		
– Deposits at call	3,578	10,839
Total cash and cash equivalents	4,833	13,901

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	4,833	13,901
Balance as per the Statement of Cash Flows	4,833	13,901

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Debt securities at amortised cost				
Long term deposits	32,501	8,000	19,116	5,000
Total financial investments	32,501	8,000	19,116	5,000
Total cash assets, cash equivalents and investments	37,334	8,000	33,017	5,000

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	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	45,334	38,017
Less: Externally restricted cash, cash equivalents and investments	(37,663)	(31,199)
Cash, cash equivalents and investments not subject to external restrictions	7,671	6,818
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	13,248	9,484
External restrictions – included in liabilities	13,248	9,484
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	454	369
Developer contributions – water fund	1,622	1,365
Developer contributions – sewer fund	2,885	2,633
Water fund	6,497	5,890
Sewer fund	9,861	7,777
Domestic waste management	2,378	2,885
Retirement village	565	643
Specific purpose contributions	49	49
Urban stormwater	104	104
External restrictions – other	24,415	21,715
Total external restrictions	37,663	31,199

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	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	7,671	6,818
Less: Internally restricted cash, cash equivalents and investments	(7,196)	(9,198)

continued on next page ...

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

\$ '000	2022	2021
Unrestricted and unallocated cash, cash equivalents and investments	475	(2,380)

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	108
Caravan park	80	80
Carry over works	1,305	1,863
Community services	312	121
Community Transport	1,056	950
Contingencies	250	500
Employees leave entitlement	1,633	1,933
Insurance (risk management)	100	162
IT	96	96
Legal	50	50
Life long learner	2	2
Plant and vehicle replacement	382	1,281
Project development	–	394
Quarry rehab and capital works	1,274	1,113
Saleyards	37	37
Scholarship	6	6
Security deposits	50	9
Swimming pools	147	147
Talbingo reserve	120	118
Telecentre	26	26
Television translator/radio	32	32
Third age group	3	3
Tumut boys club	44	44
Xmas festivities	–	6
Youth council	12	11
Total internal allocations	7,196	9,198

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

\$ '000	2022	2021
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	475	(2,380)

C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	656	11	889	11
Interest and extra charges	85	–	120	–
User charges and fees	6,501	–	4,711	–
Accrued revenues				
– Interest on investments	165	–	92	–
– Other income accruals	2,969	–	5,956	–
Net GST receivable	232	–	392	–
Total	10,608	11	12,160	11
Less: provision for impairment				
Other debtors	–	–	(31)	–
Total provision for impairment – receivables	–	–	(31)	–
Total net receivables	10,608	11	12,129	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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Real estate for resale	19	147	13	147
Stores and materials	26	–	79	–
Total inventories	45	147	92	147

(i) Other disclosures

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development					
Residential		19	147	13	147
Total real estate for resale		19	147	13	147

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

Represented by:

Acquisition costs	19	147	13	147
Total costs	19	147	13	147
Total real estate for resale	19	147	13	147

Movements:

Real estate assets at beginning of the year	13	147	67	147
– Purchases and other costs	–	–	9	–
– WDV of sales (expense)	6	–	(63)	–
Total real estate for resale	19	147	13	147

B4-1

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 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	Depreciat- ion expense	Impairment loss / revaluation decrements (recognise d in P/L)	WIP transfers	Adjustme- nts and transfers	Revaluati- on decrements to equity (ARR)	Revaluati- on 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
– Kerb and gutter	29,451	(8,721)	20,730	101	25	(25)	(260)	–	–	–	–	2,214	32,735	(9,950)	22,785
– 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
Other assets:															
– Library books	25	(23)	2	–	–	–	–	–	–	–	–	–	25	(23)	2
Reinstatement, rehabilitation and restoration assets (refer Note 16):															
– 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)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation -on decrements to equity (ARR)	Revaluation -on increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	1,733	—	1,733	3,652	—	—	—	(1,509)	—	—	3,876	—	3,876
Plant and equipment	20,411	(9,387)	11,024	3,047	599	(754)	(1,600)	—	—	—	21,656	(9,340)	12,316
Office equipment	1,089	(952)	137	—	—	(32)	(26)	—	—	—	177	(98)	79
Furniture and fittings	484	(430)	54	—	—	(50)	(1)	—	—	—	10	(7)	3
Land:													
– Operational land	7,965	—	7,965	—	—	—	—	—	(426)	139	7,678	—	7,678
– Community land	13,342	—	13,342	—	—	—	—	—	—	377	13,719	—	13,719
Infrastructure:													
– Buildings – non-specialised	48,418	(20,674)	27,744	736	144	(268)	(1,025)	816	—	—	49,697	(21,550)	28,147
– Buildings – specialised	17,368	(6,514)	10,854	1,384	298	(357)	(379)	10	—	—	18,418	(6,608)	11,810
– Other structures	11,099	(4,679)	6,420	1,134	281	(60)	(362)	273	—	—	12,513	(4,827)	7,686
– Roads	181,959	(50,895)	131,064	3,879	81	(1,348)	(2,977)	273	(1,096)	—	182,345	(52,469)	129,876
– Bridges	67,546	(23,122)	44,424	40	138	—	(585)	—	—	—	67,723	(23,706)	44,017
– Footpaths	15,772	(3,684)	12,088	1,492	119	(352)	(187)	4	(53)	—	16,863	(3,752)	13,111
– Bulk earthworks (non-depreciable)	201,636	—	201,636	1,256	62	—	—	—	(51)	—	202,903	—	202,903
– Stormwater drainage	36,984	(15,864)	21,120	61	56	—	(310)	—	—	11,304	47,605	(15,374)	32,231
– Water supply network	77,596	(30,523)	47,073	—	609	—	(1,250)	—	—	145	78,920	(32,343)	46,577
– Sewerage network	98,414	(33,796)	64,618	173	143	(21)	(1,573)	—	—	579	99,523	(35,604)	63,919
– Other open space/recreational assets	20,198	(3,785)	16,413	1,493	67	(121)	(357)	133	—	—	21,725	(4,097)	17,628
– Kerb and gutter	29,451	(8,535)	20,916	—	—	—	(260)	—	—	74	29,451	(8,721)	20,730
Other assets:													
– Library books	25	(23)	2	—	—	—	—	—	—	—	25	(23)	2
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	764	(90)	674	—	—	(115)	(48)	—	—	—	647	(136)	511
– Quarry assets	668	(139)	529	—	428	—	(74)	—	—	—	1,097	(214)	883
Total infrastructure, property, plant and equipment	852,922	(213,092)	639,830	18,347	3,025	(3,478)	(11,014)	—	(1,626)	12,618	876,571	(218,869)	657,702

(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
Water and sewer assets		Stormwater assets	
Dams and reservoirs	40 to 100	Drains	50 to 120
Bores	20 to 40	Culverts	50 to 110
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	45 to 75		
Pumps and telemetry	15 to 205		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	2 to 60	Bulk earthworks	Infinite
Sealed roads: structure	60	Swimming pools	60
Unsealed roads	7 to 30	Unsealed roads	20
Bridge: concrete	100	Other open space/recreational assets	15 to 60
Bridge: other	40 to 80	Other infrastructure	50 to 200
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 (DoI) – 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	2022	2021
Owned investment property		
Investment property on hand at fair value	391	340
Total owned investment property	391	340
Owned investment property		
At fair value		
Opening balance at 1 July	340	340
Other movements	51	—
Closing balance at 30 June	391	340

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	2022	2021
Software		
Opening values at 1 July		
Gross book value	1,579	1,579
Accumulated amortisation	(1,062)	(904)
Accumulated impairment	(69)	(69)
Net book value – opening balance	448	606
Movements for the year		
Amortisation charges	(158)	(158)
Closing values at 30 June		
Gross book value	1,579	1,579
Accumulated amortisation	(1,220)	(1,062)
Accumulated impairment	(69)	(69)
Total software – net book value	290	448

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	2022	2021
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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

Lease income (excluding variable lease payments not dependent on an index or rate)	–	3
Total income relating to operating leases for investment property assets	–	3

Operating lease expenses

Direct operating expenses that generated rental income	–	3
--	---	---

(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)	1,397	1,510
Total income relating to operating leases for Council assets	1,397	1,510

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Prepaid rates	701	–	793	–
Goods and services – operating expenditure	(1)	–	2	–
Accrued expenses:				
– Borrowings	108	–	57	–
– Salaries and wages	269	–	–	–
– Other expenditure accruals	3,276	–	2,513	–
Security bonds, deposits and retentions	798	–	479	–
Other	322	–	33	–
Total payables	5,473	–	3,877	–

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (funds to construct Council controlled assets)	(i)	12,793	—	8,407	—
Total grants received in advance		12,793	—	8,407	—
User fees and charges received in advance:					
Other		130	—	222	—
Private Works Fees in advance		914	—	—	—
Total user fees and charges received in advance		1,044	—	222	—
Total contract liabilities		13,837	—	8,629	—

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured ¹	1,181	5,072	1,285	6,284
Total borrowings	1,181	5,072	1,285	6,284

(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.

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

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

(a) Changes in liabilities arising from financing activities

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

	2020		Non-cash movements	2021
	Opening Balance	Cash flows	Acquisition due to change in accounting policy	Closing balance
\$ '000				
Loans – secured	8,255	(686)	–	7,569
Total liabilities from financing activities	8,255	(686)	–	7,569

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Credit cards/purchase cards	50	50
Total financing arrangements	50	50
Drawn facilities		
– Credit cards/purchase cards	7	11
Total drawn financing arrangements	7	11
Undrawn facilities		
– Credit cards/purchase cards	43	39
Total undrawn financing arrangements	43	39

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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	1,635	–	1,642	–
Long service leave	2,570	374	2,598	388
Other leave – TOIL	384	–	381	–
Total employee benefit provisions	4,589	374	4,621	388

Employee benefit provisions relating to restricted assets

There is an internally restricted reserve for employee liabilities of \$1.633M.

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,283	2,943
	2,283	2,943

Description of and movements in provisions

\$ '000	ELE provisions			Total
	Annual leave	Long service leave	Other employee benefits	
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
2021				
At beginning of year	1,598	3,061	157	4,816
Additional provisions	1,274	393	713	2,380
Amounts used (payments)	(1,230)	(468)	(489)	(2,187)
Total ELE provisions at end of year	1,642	2,986	381	5,009

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	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	1,781	750	509	1,770
Total provisions	1,781	750	509	1,770

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
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
2021		
At beginning of year	1,966	1,966
Unwinding of discount	26	26
Remeasurement effects	(26)	(26)
Revised cost recognised as remediation assets in IPPE	313	313
Total other provisions at end of year	2,279	2,279

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.

C3-5 Provisions (continued)

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.

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 2022	Water 2022	Sewer 2022
Income from continuing operations			
Rates and annual charges	11,972	1,615	4,413
User charges and fees	15,224	3,297	786
Interest and investment income	239	33	44
Other revenues	5,594	38	67
Grants and contributions provided for operating purposes	15,074	–	11
Grants and contributions provided for capital purposes	13,247	264	238
Other income	1,397	–	–
Total income from continuing operations	62,747	5,247	5,559
Expenses from continuing operations			
Employee benefits and on-costs	18,839	921	1,063
Materials and services	24,791	1,699	1,600
Borrowing costs	106	173	119
Depreciation, amortisation and impairment of non-financial assets	8,851	16,159	1,508
Other expenses	614	289	206
Net (gain)/losses from the disposal of assets	2,569	(5)	18
Total expenses from continuing operations	55,770	19,236	4,514
Operating result from continuing operations	6,977	(13,989)	1,045
Net operating result for the year	6,977	(13,989)	1,045
Net operating result attributable to each council fund	6,977	(13,989)	1,045
Net operating result for the year before grants and contributions provided for capital purposes	(6,270)	(14,253)	807

D1-2 Statement of Financial Position by fund

ASSETS

Current assets

Cash and cash equivalents	(6,910)	4,364	7,379
Investments	23,379	3,755	5,367
Receivables	9,839	628	141
Inventories	45	–	–
Other	509	–	–
Total current assets	26,862	8,747	12,887

Non-current assets

Investments	8,000	–	–
Receivables	11	–	–
Inventories	147	–	–
Infrastructure, property, plant and equipment	616,720	32,836	61,410
Investment property	391	–	–
Intangible assets	290	–	–
Total non-current assets	625,559	32,836	61,410

continued on next page ...

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

\$ '000	General 2022	Water 2022	Sewer 2022
Total assets	652,421	41,583	74,297
LIABILITIES			
Current liabilities			
Payables	5,270	128	75
Income received in advance	(133)	133	–
Contract liabilities	13,837	–	–
Borrowings	256	655	270
Employee benefit provision	4,551	17	21
Provisions	1,781	–	–
Total current liabilities	25,562	933	366
Non-current liabilities			
Borrowings	2,007	993	2,072
Employee benefit provision	374	–	–
Provisions	750	–	–
Total non-current liabilities	3,131	993	2,072
Total liabilities	28,693	1,926	2,438
Net assets	623,728	39,657	71,859
EQUITY			
Accumulated surplus	486,543	38,513	69,061
Revaluation reserves	137,185	1,144	2,798
Council equity interest	623,728	39,657	71,859
Total equity	623,728	39,657	71,859

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 2022	Carrying value 2021	Fair value 2022	Fair value 2021
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	4,833	13,901	4,833	13,901
Receivables	10,619	12,140	8,680	12,140
Investments				
– Debt securities at amortised cost	40,501	24,116	40,501	24,116
Total financial assets	55,953	50,157	54,014	50,157
Financial liabilities				
Payables	5,473	3,877	5,526	3,877
Borrowings	6,253	7,569	6,253	7,569
Total financial liabilities	11,726	11,446	11,779	11,446

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 these 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	2022	2021
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	453	380

(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
2022				
Gross carrying amount	–	621	46	667
2021				
Gross carrying amount	–	758	142	900

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	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
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	—	—	—	—	—	—
2021						
Gross carrying amount	6,411	3,350	11	1,190	309	11,271
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	10.00%	0.27%
ECL provision	—	—	—	—	31	31

(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: 1 - 5 Years	> 5 Years	Total contractual cash outflows	Actual carrying values
\$ '000							
2022							
Payables	0.00%	798	4,728	–	–	5,526	5,473
Borrowings	5.04%	–	1,181	2,104	2,968	6,253	6,253
Total financial liabilities		798	5,909	2,104	2,968	11,779	11,726
2021							
Payables	0.00%	479	2,192	–	–	2,671	3,877
Borrowings	4.96%	–	1,285	2,941	3,344	7,570	7,569
Total financial liabilities		479	3,477	2,941	3,344	10,241	11,446

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	
		2022	2021	2022	2021	2022	2021	2022	2021
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment		30/06/2018	30/06/18	—	—	13,434	12,316	13,434	12,316
Office equipment		30/6/2021	30/06/21	—	—	56	79	56	79
Furniture and fittings		30/06/2021	30/06/21	—	—	2	3	2	3
Operational land		30/6/2021	30/06/21	—	—	9,767	7,678	9,767	7,678
Community land		30/06/2021	30/06/21	—	—	18,873	13,719	18,873	13,719
Buildings – non-specialised		30/06/2018	30/06/18	—	—	31,196	28,147	31,196	28,147
Buildings – specialised		30/06/2018	30/06/18	—	—	13,004	11,810	13,004	11,810
Other structures		30/06/2018	30/06/18	—	—	7,936	7,686	7,936	7,686
Roads		30/06/2020	30/06/20	—	—	147,031	129,876	147,031	129,876
Bridges		30/06/2020	30/06/20	—	—	48,368	44,017	48,368	44,017
Footpaths		30/06/2020	30/06/20	—	—	14,499	13,107	14,499	13,107
Kerb and gutter		30/06/2020	30/06/20	—	—	22,785	20,730	22,785	20,730
Bulk earthworks		30/06/2020	30/06/20	—	—	227,321	202,903	227,321	202,903
Stormwater drainage		30/06/2021	30/06/21	—	—	35,015	32,231	35,015	32,231
Water supply network		30/06/2022	30/06/18	—	—	29,487	46,577	29,487	46,577
Sewerage network		30/06/2022	30/06/18	—	—	58,966	63,919	58,966	63,919
Other open space/recreational assets		30/06/2018	30/06/18	—	—	19,541	17,628	19,541	17,628
Other assets		30/06/2018	30/06/18	—	—	2	2	2	2
Tips and quarries		30/06/2022	30/06/21	—	—	1,522	1,394	1,522	1,394
Total infrastructure, property, plant and equipment				—	—	698,805	653,822	698,805	653,822

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:

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant and equipment, office equipment and furniture and fittings

Plant and equipment, office equipment and furniture and fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items (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.

The key unobservable inputs to the valuation are the remaining useful life and remaining value. Council reviews these assets against replacement costs of similar assets. There has been no change to the valuation process during the reporting period.

Council does not undertake indexation of this asset class and a comprehensive valuation of Council's plant and equipment assets is scheduled for the 2022/23 financial year.

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 at 30 June 2022 based on a report by independent external valuers. The index movement since the last revaluation is 8.95%. 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 2022/23 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 at 30 June 2022 based on a report by independent external valuers. The index movement since the last revaluation is 11.61%. The total fair value for Other Structure Assets increased by \$0.9 million as a result.

A comprehensive valuation of Council's other structure assets by independent, external valuers, is scheduled for the 2022/23 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 at 30 June 2022 based on a report by independent external valuers. The index movement since the last revaluation is 12.2%. The total fair value of land improvement assets as at 30 June 2022 rose by \$2.3 million as a result.

The next comprehensive valuation of land improvement assets by independent, external valuers, is in the 2022/23 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.

E2-1 Fair value measurement (continued)

A land valuation was undertaken by the NSW Valuer General effective 1 July 2020. Council aligns its revaluation with the Valuer General cycle and uses the most recent land valuation. The next land valuation by independent, external valuers will be in 2023/24.

Council applied indexation at 30 June 2022 based on a report by independent external valuers. The index movement since the last revaluation is 33.62%. The total fair value for Land Assets increased by \$7.2 million as a result.

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 2018. Council applied indexation at 30 June 2022 based on a report by independent external valuers. The index movement since the last revaluation is 13.74%. The total fair value for Building Assets increased by \$5.3 million as a result.

The next comprehensive valuation of buildings assets by independent, external valuers is scheduled for the 2024/25 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 2022 based on a report by independent external valuers. The index movement since the last revaluation is 10.73%. The total fair value for Transport Assets increased by \$21.6 million as a result.

A comprehensive valuation of Council's land 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 Crowns 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. In 2021/22 a comprehensive valuation was performed on water and sewer assets by external valuers. Fair value reduced by \$19 million.

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	Land values	Cost per sq metre, Valuer General's (VG) Valuation
Community Land	Land values	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	Obligation to make good, restore, rehabilitate and reinstate	Useful life, condition

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	
	2022	2021	2022	2021	2022	2021	2022	2021
Balance at 1 July	12,316	11,024	79	137	3	54	7,678	7,965
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	138	–	–	–	–	–	–	–
Purchases	3,011	3,646	–	–	–	–	70	–
Disposals	(486)	(754)	–	(32)	–	(50)	–	–
Depreciation and impairment	(1,722)	(1,600)	(26)	(26)	(1)	(1)	(33)	–
Revaluation increment/decrement to equity	177	–	3	–	–	–	2,052	(287)
Balance at 30 June	13,434	12,316	56	79	2	3	9,767	7,678

\$ '000	Community Land		Buildings and other structures		Roads, bridges and footpaths		Bulk earthworks	
	2022	2021	2022	2021	2022	2021	2022	2021
Balance at 1 July	13,719	13,342	47,643	45,018	207,734	208,492	202,903	201,636
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	(281)	1,099	2,291	277	197	–
Purchases	–	–	472	3,977	8,177	5,749	594	1,318
Disposals	–	–	(106)	(685)	(2,801)	(1,700)	–	–
Depreciation and impairment	–	–	(1,828)	(1,766)	(4,289)	(4,009)	–	–
Revaluation increment/decrement to equity	5,154	377	6,236	–	21,571	(1,075)	23,627	(51)
Balance at 30 June	18,873	13,719	52,136	47,643	232,683	207,734	227,321	202,903

E2-1 Fair value measurement (continued)

\$ '000	Stormwater drainage		Water supply network		Sewerage network		Other assets	
	2022	2021	2022	2021	2022	2021	2022	2021
Balance at 1 July	32,231	21,120	46,577	47,073	63,919	64,618	17,628	16,413
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	75	–	8	–	32	–	16	133
Purchases	303	117	–	609	49	316	25	1,560
Disposals	(17)	–	–	–	(18)	(21)	–	(121)
Depreciation and impairment	(455)	(310)	(1,275)	(1,250)	(1,421)	(1,573)	(380)	(357)
Revaluation decrement to income statement	–	–	(14,811)	–	–	–	–	–
Revaluation increment/decrement to equity	2,878	11,304	(1,011)	145	(3,595)	579	2,252	–
Balance at 30 June	35,015	32,231	29,488	46,577	58,966	63,919	19,541	17,628

\$ '000	Tips and quarries		Library books		Total	
	2022	2021	2022	2021	2022	2021
Balance at 1 July	1,394	1,203	2	2	653,826	638,097
Transfers from/(to) another asset class	–	–	–	–	2,476	1,509
Purchases	214	428	–	–	12,915	17,720
Disposals	–	(115)	–	–	(3,428)	(3,478)
Depreciation and impairment	(136)	(122)	–	–	(11,566)	(11,014)
Revaluation decrement to income statement	–	–	–	–	(14,811)	–
Revaluation increment/decrement to equity	–	–	–	–	59,344	10,992
Balance at 30 June	1,472	1,394	2	2	698,756	653,826

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- 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 7% of salaries 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 \$40.0 million for 1 July 2019 to 31 December 2021, apportioned accordingly to each employer's share of the accrued liabilities as at 30 June 2021. 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 2022 was \$162,999.16.

E3-1 Contingencies (continued)

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* 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	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

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

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 2022.

(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 liabilities

(i) Third party claims

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

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

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.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. 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	2022	2021 ¹
Compensation:		
Short-term benefits	1,430	1,275
Post-employment benefits	80	94
Other long-term benefits	15	24
Total	1,525	1,393

(1) Comparative figures have been adjusted to only include 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	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Councillors' fees	123	145
Councillors (including Mayor) expenses	168	36
Total	291	181

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
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	121	74
Total Auditor-General remuneration	121	74
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	22	4
Total remuneration of non NSW Auditor-General audit firms	22	4
Total audit fees	143	78

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2022	2021
Net operating result from Income Statement	(5,967)	6,760
Add / (less) non-cash items:		
Depreciation and amortisation	11,707	11,172
(Gain) / loss on disposal of assets	2,582	2,305
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Revaluation decrements / impairments of IPP&E direct to Income Statement	14,811	–
Unwinding of discount rates on reinstatement provisions	–	26
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	1,552	(4,319)
Increase / (decrease) in provision for impairment of receivables	(31)	–
(Increase) / decrease of inventories	53	(10)
(Increase) / decrease of other current assets	(165)	(335)
Increase / (decrease) in payables	(3)	2
Increase / (decrease) in accrued interest payable	51	(11)
Increase / (decrease) in other accrued expenses payable	1,032	1,540
Increase / (decrease) in other liabilities	516	(36)
Increase / (decrease) in contract liabilities	5,208	(583)
Increase / (decrease) in employee benefit provision	(46)	193
Increase / (decrease) in other provisions	252	287
Net cash flows from operating activities	31,552	16,991

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Sewerage and water infrastructure	708	—
Buildings	2,241	—
Plant and equipment	234	850
Open Space	2,180	—
Road infrastructure	1,241	2,264
Total commitments	6,604	3,114

These expenditures are payable as follows:

Within the next year	6,604	3,114
Total payable	6,604	3,114

Sources for funding of capital commitments:

Unrestricted general funds	235	—
Externally restricted reserve	5,662	2,264
Internally restricted reserves	707	850
Total sources of funding	6,604	3,114

Details of capital commitments

Buildings

- Batlow Itinerant Workers Accommodation
- Ournie Community Hall
- FOGO
- Evacuation and Multipurpose Centre

Open Space

- Batlow Pool
- Tumut Pool
- Khancoban Pool

Roads

- Tumut Aerodrome
- Bombowlee Creek Road and Bridge

Water and Sewer

- Relining
- SCADA system renewals

Plant and Equipment

- Technology One uplift

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 2022

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022
		Cash	Non-cash				
Other	369	82	–	2	–	–	453
S7.11 contributions – under a plan	369	82	–	2	–	–	453
Total S7.11 and S7.12 revenue under plans	369	82	–	2	–	–	453
S64 contributions	3,998	489	–	21	–	–	4,508
Total contributions	4,367	571	–	23	–	–	4,961

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 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022
		Cash	Non-cash				
CONTRIBUTION PLAN NUMBER (former Tumut)							
Other	369	82	–	2	–	–	453
Total	369	82	–	2	–	–	453

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 20212020		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(2,323)	(3.88)%	(4.12)%	(11.11)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	59,804				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	44,719	60.80%	51.64%	56.91%	> 60.00%
Total continuing operating revenue ¹	73,553				
3. Unrestricted current ratio					
Current assets less all external restrictions	17,970	1.79x	2.81x	3.35x	> 1.50x
Current liabilities less specific purpose liabilities	10,031				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9,782	5.71x	4.73x	3.43x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,714				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	752	3.95%	5.56%	7.02%	< 10.00%
Rates and annual charges collectable	19,056				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	45,334	10.46	7.46	9.92	> 3.00
Monthly payments from cash flow of operating and financing activities	4,333	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
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	54.40%	(4.89)%	(603.55)%	0.64%	15.50%	(0.18)%	> 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	54.86%	45.09%	94.97%	92.74%	95.52%	92.51%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.79x	2.81x	1.88x	10.48x	7.88x	31.10x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	10.61x	3.61x	2.49x	8.82x	6.26x	12.74x	> 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	3.51%	5.35%	4.02%	6.74%	5.21%	5.93%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	6.49 months	4.49 months	27.33 months	26.28 months	48.45 months	35.41 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(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

Hamish McNulty

Responsible Accounting Officer

Daryl Hagger

Public Officer

Hamish McNulty

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 2022, the Statement of Financial Position as at 30 June 2022, 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 2022, 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

As disclosed in Note C1-6 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 within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. 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 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.

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.

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 2022
- 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 2022
- 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022
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: D2222965/1788

31 October 2022

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2022 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 2022 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 2022 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 ISSUE AND OBSERVATION

I identified the following significant audit issue and observation during my audit of the Council's financial statements. These issue and observation were addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Non-recognition of rural fire-fighting assets

As disclosed in Note C1-6 to the financial statements, the Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by Council within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. 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 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.

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.

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 related amounts that should be recorded and recognised in the council's 30 June 2022 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	18.0	17.1	↑ 5.3
Grants and contributions revenue	28.8	37.1	↓ 22.4
Operating result from continuing operations	(6.0)	6.8	↓ >100
Net operating result before capital grants and contributions	(19.7)	(5.0)	↑ >100

Rates and annual charges revenue increased by \$0.9 million (5.3 per cent) to \$18 million in 2021–22. This is consistent with the increase in ordinary rates in line with the 2.0 per cent rate peg.

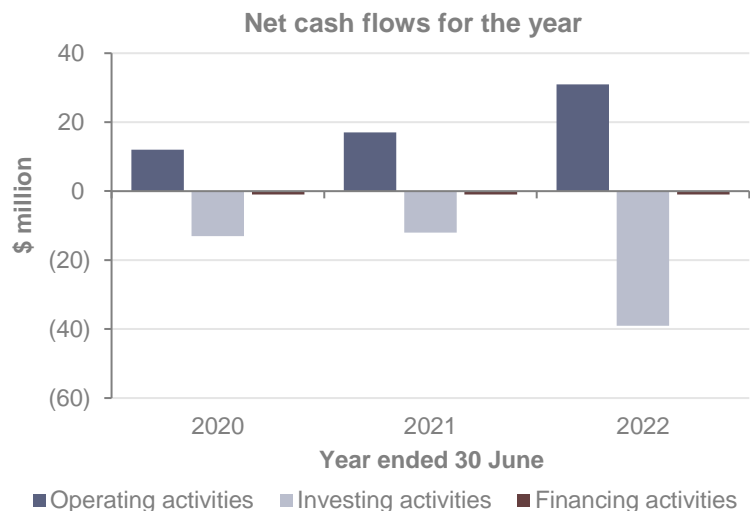
Grants and contributions revenue decreased by \$8.3 million (22.4 per cent) to \$28.8 million in 2021–22 due to \$11.4 million in bushfire and emergency services operating grants received during the prior year compared to \$4.7 million received in 2021–22.

The Council's operating result from continuing operations loss of \$6.0 million was \$12.8 million lower than the 2020–21 result. The decrease is due to the decrease in grants and contributions revenue.

The net operating result before capital grants and contributions was a loss of \$19.7 million. The main factor causing this net operating loss is the revaluation decrement of \$14.8 million in relation to revaluation of water supply assets in 2021–22 and reduction in grants revenue from the prior year as explained above.

STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$4.8 million at 30 June 2022 (\$13.9 million at 30 June 2021). There was a net decrease in cash and cash equivalents of \$9.1 million during 2021-22 financial year.
- Net cash provided by operating activities has increased by \$14.6 million. This is mainly due to the decrease in materials and service payments of \$11.2 million.
- Net cash used in investing activities has increased by \$27.6 million, which is mainly driven by the purchase of term deposits.
- Net cash used in financing activities decreased by \$0.6 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	45.3	38	<ul style="list-style-type: none"> Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase of \$6.4 million is primarily due to a \$2.1 million increase in the sewer fund restriction and a \$3.8 million increase in the Specific purpose unexpended grants restriction.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	37.6	31.2	<ul style="list-style-type: none"> Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The decrease of \$2.0 million in the internal restrictions is primarily due to a \$0.9 million decrease in plant and vehicle replacement.
• Internal allocations	7.2	9.2	
• Unrestricted	0.5	(2.4)	<ul style="list-style-type: none"> Unrestricted cash and investments is \$0.5 million. There was a \$2.9 million increase in the unrestricted cash and investments balance.

Debt

Council has a \$6.3 million of external borrowings (\$7.6 million in 2021) which is secured over the revenue of Council. Council repaid \$1.3 million of external borrowings.

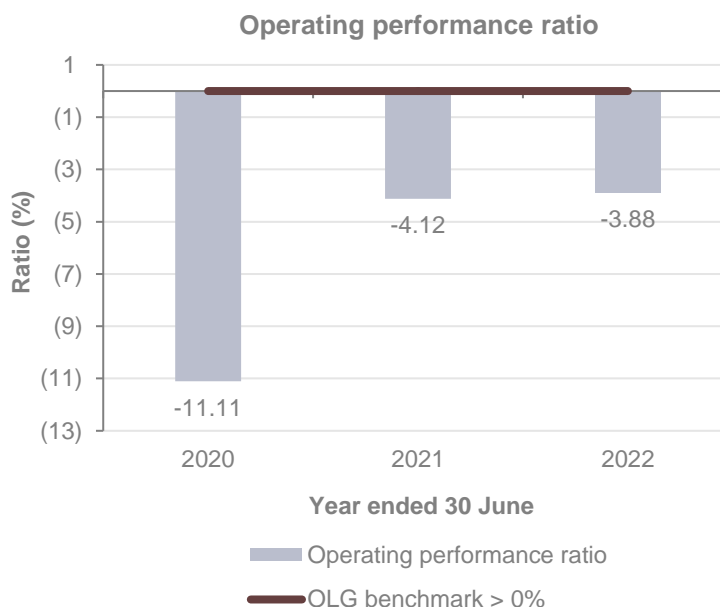
PERFORMANCE

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 -3.88 per cent (2021: -4.12 per cent) due to an increase in other revenue and user charges and fees.



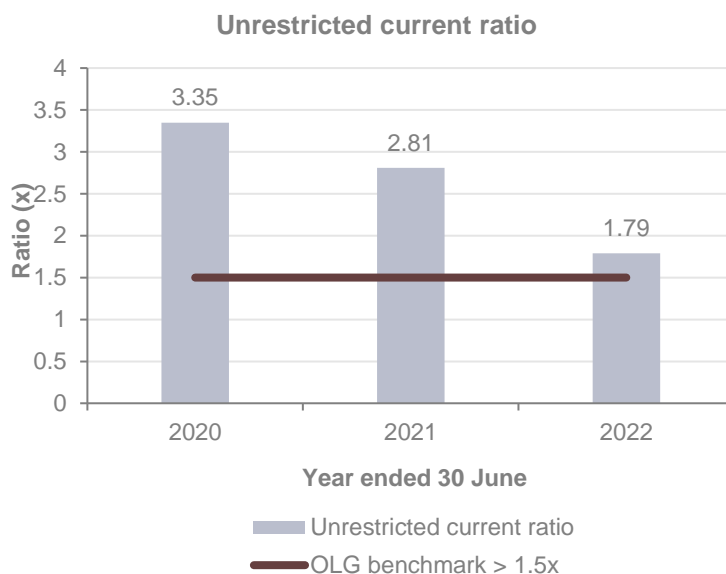
Own source operating revenue ratio

- 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.
- The own source operating revenue ratio increased in 2022, due to the \$8.3 million decrease in grants and contributions recognised during the year.



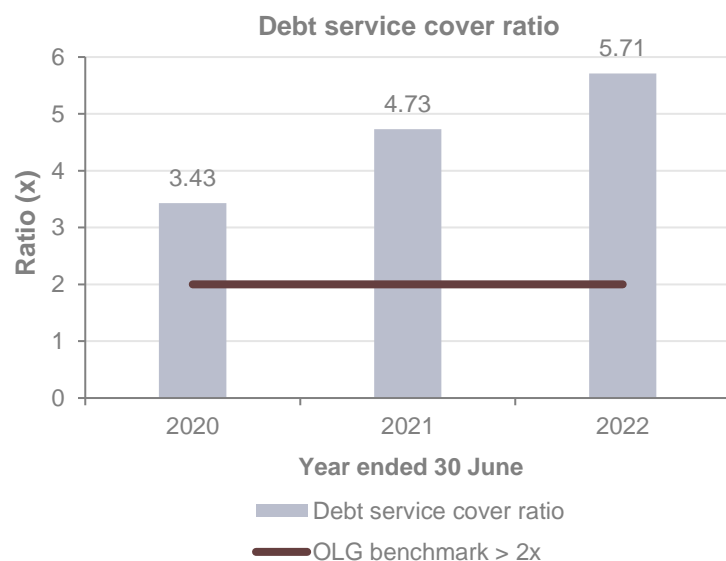
Unrestricted current ratio

- 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.
- Council's unrestricted current ratio has decreased to 1.79 times (2021: 2.81 times) due to a decrease in unrestricted current assets.



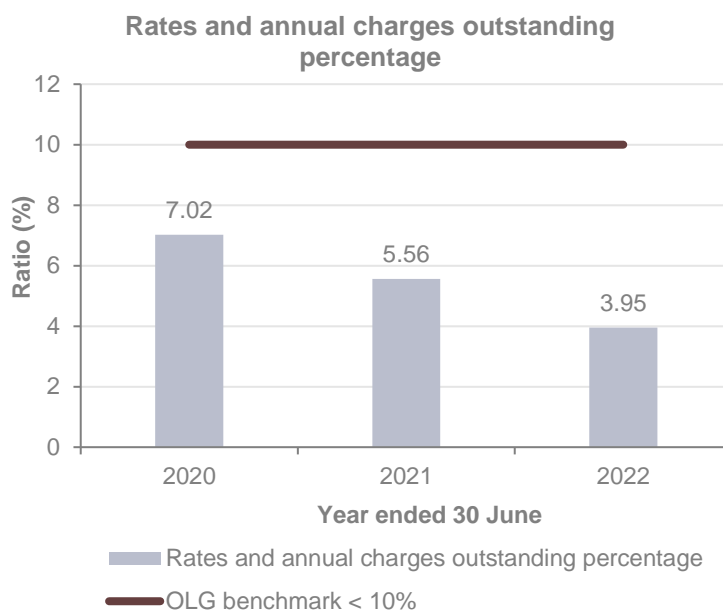
Debt service cover ratio

- 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 5.71 times (2021: 4.73 times) due to decrease of \$1.3 million in Council borrowings.



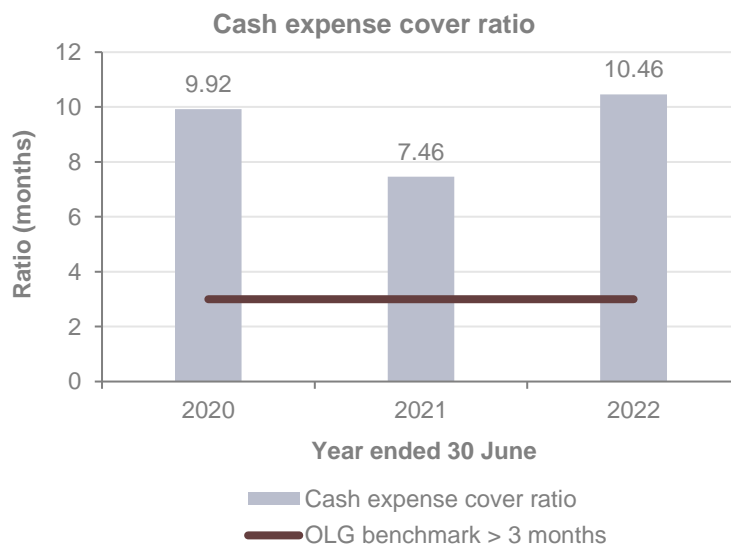
Rates and annual charges outstanding percentage

- 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's rates and annual charges outstanding ratio of 3.95 per cent is within the industry benchmark of less than 10 per cent for regional and rural councils.



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 increased to 10.46 months (2021: 7.46 months) due to an increase in cash and cash equivalent and investment by \$7.3 million and a decrease in payments related to operating activities.



Infrastructure, property, plant and equipment renewals

The Council renewed \$22.3 million of assets in the 2021-22 financial year, compared to \$18.3 million of assets in the 2020-21 financial year. The increase is primarily due to significant increase in renewals on capital work in progress and roads in 2021-22.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting assets were not recognised in the financial statements.

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 Hamish McNulty, Interim General Manager
Mr Stephen Walker, Chair of the Audit, Risk and Improvement Committee
Mr Michael Cassel, Secretary of the Department of Planning, Industry and Environment

Snowy Valleys Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Contents	Page
Statement by Councillors and Management	3
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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
Note – Significant Accounting Policies	8
Auditor's Report on Special Purpose Financial Statements	11

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 2022

Statement by Councillors and Management

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

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

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

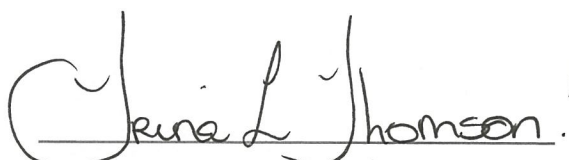
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 20 October 2022.



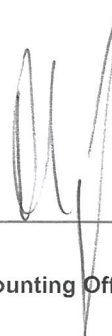
Ian Chaffey
Mayor
20 October 2022



Trina Thomson
Councillor
20 October 2022



Hamish McNulty
Interim General Manager
20 October 2022



Daryl Hagger
Responsible Accounting Officer
20 October 2022

Snowy Valleys Council

Income Statement of water supply business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Access charges	1,615	1,038
User charges	3,296	2,998
Fees	1	1
Interest and investment income	33	55
Other income	38	569
Total income from continuing operations	4,983	4,661
Expenses from continuing operations		
Employee benefits and on-costs	921	675
Borrowing costs	173	170
Materials and services	1,699	2,148
Depreciation, amortisation and impairment	16,159	1,318
Net loss from the disposal of assets	(5)	–
Calculated taxation equivalents	18	18
Other expenses	289	320
Total expenses from continuing operations	19,254	4,649
Surplus (deficit) from continuing operations before capital amounts	(14,271)	12
Grants and contributions provided for capital purposes	264	365
Surplus (deficit) from continuing operations after capital amounts	(14,007)	377
Surplus (deficit) from all operations before tax	(14,007)	377
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(3)
Surplus (deficit) after tax	(14,007)	374
Opening accumulated surplus	52,520	52,142
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	18	18
– Corporate taxation equivalent	–	3
Less:		
– Tax equivalent dividend paid	(18)	(18)
– Taxation equivalent payments	–	–
Closing accumulated surplus	38,513	52,519
Return on capital %	(42.9)%	0.4%
Subsidy from Council	15,300	551
Calculation of dividend payable:		
Surplus (deficit) after tax	(14,007)	374
Less: capital grants and contributions (excluding developer contributions)	(264)	(365)
Surplus for dividend calculation purposes	–	9
Dividend calculated from surplus	–	5

Snowy Valleys Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Access charges	4,413	4,280
User charges	743	539
Liquid trade waste charges	43	36
Interest and investment income	44	81
Grants and contributions provided for operating purposes	11	15
Other income	67	191
Total income from continuing operations	5,321	5,142
Expenses from continuing operations		
Employee benefits and on-costs	1,063	633
Borrowing costs	119	136
Materials and services	1,600	2,547
Depreciation, amortisation and impairment	1,508	1,643
Net loss from the disposal of assets	18	21
Calculated taxation equivalents	17	17
Other expenses	206	192
Total expenses from continuing operations	4,531	5,189
Surplus (deficit) from continuing operations before capital amounts	790	(47)
Grants and contributions provided for capital purposes	238	400
Surplus (deficit) from continuing operations after capital amounts	1,028	353
Surplus (deficit) from all operations before tax	1,028	353
Less: corporate taxation equivalent (25%) [based on result before capital]	(198)	–
Surplus (deficit) after tax	830	353
Opening accumulated surplus	68,033	67,678
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	17	17
– Corporate taxation equivalent	198	–
Less:		
– Tax equivalent dividend paid	(17)	(17)
– Tax Equivalent payments	–	–
Closing accumulated surplus	69,061	68,031
Return on capital %	1.5%	0.1%
Subsidy from Council	1,339	894
Calculation of dividend payable:		
Surplus (deficit) after tax	831	353
Less: capital grants and contributions (excluding developer contributions)	(238)	(400)
Surplus for dividend calculation purposes	593	–
Dividend calculated from surplus	296	–

Snowy Valleys Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	4,364	3,500
Investments	3,755	3,755
Receivables	628	241
Total current assets	8,747	7,496
Non-current assets		
Infrastructure, property, plant and equipment	32,836	49,212
Total non-current assets	32,836	49,212
Total assets	41,583	56,708
LIABILITIES		
Current liabilities		
Payables	128	91
Income received in advance	133	—
Borrowings	655	624
Employee benefit provisions	17	—
Total current liabilities	933	715
Non-current liabilities		
Borrowings	993	1,649
Total non-current liabilities	993	1,649
Total liabilities	1,926	2,364
Net assets	39,657	54,344
EQUITY		
Accumulated surplus	38,513	52,519
Revaluation reserves	1,144	1,825
Total equity	39,657	54,344

Snowy Valleys Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	7,379	5,043
Investments	5,367	5,367
Receivables	141	290
Total current assets	12,887	10,700
Non-current assets		
Infrastructure, property, plant and equipment	61,410	65,974
Total non-current assets	61,410	65,974
Total assets	74,297	76,674
LIABILITIES		
Current liabilities		
Payables	75	22
Borrowings	270	322
Employee benefit provisions	21	—
Total current liabilities	366	344
Non-current liabilities		
Borrowings	2,072	2,343
Total non-current liabilities	2,072	2,343
Total liabilities	2,438	2,687
Net assets	71,859	73,987
EQUITY		
Accumulated surplus	69,061	68,031
Revaluation reserves	2,798	5,956
Total equity	71,859	73,987

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 2005* (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):

Note – Significant Accounting Policies (continued)

Notional rate applied (%)

Corporate income tax rate – 25%

Land tax – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$850,000.

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 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 27.5% is not 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:

Note – Significant Accounting Policies (continued)

Operating result before capital income + interest expense

Written down value of IPPE as at 30 June

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 2022 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 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the 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 2022, 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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022
SYDNEY

Snowy Valleys Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



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Snowy Valleys Council

Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	9,038	9,244
Plus or minus adjustments ²	b	32	18
Notional general income	$c = a + b$	9,070	9,262
Permissible income calculation			
Special variation percentage ³	d	0.00%	15.00%
Or rate peg percentage	e	2.00%	0.70%
Plus special variation amount	$h = d \times (c + g)$	—	1,389
Or plus rate peg amount	$i = e \times (c + g)$	181	65
Sub-total	$k = (c + g + h + i + j)$	9,251	10,716
Plus (or minus) last year's carry forward total	l	(9)	(2)
Sub-total	$n = (l + m)$	(9)	(2)
Total permissible income	$o = k + n$	9,242	10,714
Less notional general income yield	p	9,244	10,713
Catch-up or (excess) result	$q = o - p$	(2)	2
Carry forward to next year ⁶	$t = q + r + s$	(2)	2

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 2023.

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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022'.

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 2022
SYDNEY

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2022

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	2021/22 Required maintenance ^a	2021/22 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	–	–	1,118	1,118	12,980	20,918	60.5%	19.4%	19.7%	0.4%	0.0%
	Council Offices/Administration	–	–	1,023	1,023	8,901	15,777	41.6%	54.1%	4.4%	0.0%	0.0%
	Council Public Halls	–	–	23	23	1,721	4,938	3.7%	41.6%	54.7%	0.0%	0.0%
	Council Works Depot	–	–	185	185	2,710	5,174	38.5%	36.4%	25.1%	0.0%	0.0%
	Cultural Facilities	–	–	322	322	5,108	10,490	48.9%	37.1%	13.7%	0.3%	0.0%
	Libraries	–	–	969	969	2,670	4,045	52.6%	41.4%	6.0%	0.0%	0.0%
	Other Buildings	–	–	1,478	1,478	10,110	16,756	56.8%	33.4%	9.9%	0.0%	0.0%
	Specialised Buildings	–	–	–	–	–	–	48.9%	35.4%	15.5%	0.2%	0.0%
	Sub-total	–	–	5,118	5,118	44,200	78,098	48.9%	35.4%	15.5%	0.1%	0.0%
Other structures	Other structures	–	–	233	233	7,936	13,849	53.2%	14.1%	24.8%	8.0%	0.0%
	Sub-total	–	–	233	233	7,936	13,849	53.2%	14.1%	24.8%	8.0%	0.0%
Roads	Unsealed roads	–	–	892	892	20,018	26,392	65.2%	29.0%	5.3%	0.6%	0.0%
	Bridges	1,047	1,047	29	29	48,367	74,716	85.8%	10.3%	2.3%	1.6%	0.0%
	Footpaths	–	–	75	75	11,812	15,893	64.2%	27.6%	8.2%	0.0%	0.0%
	Other road assets	–	–	20	20	8,212	9,954	99.4%	0.0%	0.0%	0.6%	0.0%
	Bulk earthworks	–	–	–	–	227,659	227,744	99.8%	0.0%	0.0%	0.2%	0.0%
	Cycleways	–	–	–	–	2,687	3,001	29.8%	39.8%	29.5%	0.9%	0.0%
	Kerb & Gutter	–	–	48	48	22,785	32,735	56.7%	42.8%	0.5%	0.0%	0.0%
	Road Culverts	–	–	54	54	21,203	34,076	62.1%	35.3%	2.6%	0.1%	0.0%
	Sealed Road Surface	–	–	1,181	1,181	19,618	33,234	46.3%	49.3%	4.3%	0.1%	0.0%
	Sealed Road Structure	–	–	30	30	77,640	102,927	76.4%	19.7%	3.5%	0.4%	0.0%
	Sub-total	1,047	1,047	2,329	2,329	437,219	560,672	82.6%	14.9%	2.0%	0.4%	0.0%
Water supply network	Pumping Stations	–	–	41	41	1,541	4,383	13.1%	52.6%	16.3%	18.0%	0.0%
	Reservoirs	–	–	17	17	4,923	14,591	37.0%	39.4%	14.7%	8.8%	0.0%
	Treatment	188	188	180	180	15,528	39,545	45.3%	33.3%	17.9%	3.5%	0.0%
	Mains	–	–	462	462	7,179	42,750	61.4%	34.8%	3.8%	0.1%	0.0%
	Sub-total	188	188	948	948	29,487	101,970	49.5%	35.5%	11.5%	3.4%	0.0%

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2022 (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	2021/22 Required maintenance ^a	2021/22 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	—	—	508	508	37,502	59,808	31.3%	48.6%	19.4%	0.6%	0.2%
	Other	—	—	—	—	492	1,113	92.0%	7.2%	0.8%	0.0%	0.0%
	Pumping Stations	—	—	121	121	1,522	6,052	24.0%	43.7%	28.7%	3.6%	0.0%
	Treatment	—	—	594	594	19,450	39,370	65.5%	19.8%	7.5%	7.2%	0.0%
	Sub-total	—	—	1,223	1,223	58,966	106,343	44.2%	37.2%	15.3%	3.2%	0.1%
Stormwater drainage	Head Walls	—	—	19	19	568	968	11.9%	50.1%	35.9%	1.6%	0.4%
	Inlet and Junction Pits	—	—	89	89	5,640	8,778	29.4%	41.2%	29.3%	0.2%	0.0%
	Stormwater Conduits	—	—	6	6	28,804	42,424	31.5%	59.5%	9.1%	0.0%	0.0%
	Stormwater Converters	—	—	—	—	3	3	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	—	—	114	114	35,015	52,173	30.7%	56.2%	13.0%	0.1%	0.0%
Open space / recreational assets	Other Open Space/Recreation	—	—	2,398	2,398	15,881	17,228	90.9%	3.5%	2.3%	3.3%	0.0%
	Swimming pools	—	—	760	760	3,660	6,825	38.3%	26.6%	33.5%	1.6%	0.0%
	Sub-total	—	—	3,158	3,158	19,541	24,053	76.0%	10.0%	11.2%	2.8%	0.0%
Total – all assets		1,235	1,235	13,123	13,123	632,364	937,158	68.4%	23.6%	6.9%	1.2%	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 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators 20212020		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	20,051	231.72%	198.02%	126.22%	>= 100.00%
Depreciation, amortisation and impairment	8,653				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	1,235	0.19%	0.21%	0.23%	< 2.00%
Net carrying amount of infrastructure assets	644,575				
Asset maintenance ratio					
Actual asset maintenance	13,123	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance	13,123				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	1,235	0.13%	0.15%	0.16%	
Gross replacement cost	937,158				

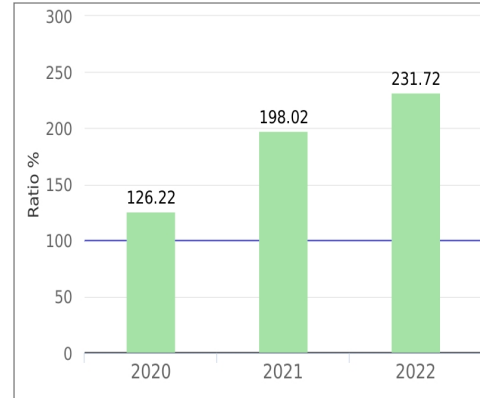
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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 2022

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

21/22 ratio 231.72%

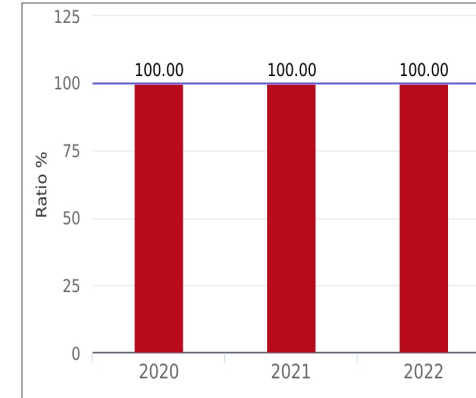
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

Council's commitment to maintain assets remains steady. Council continues to maintain its assets at a rate required to avoid creating an asset maintenance backlog.

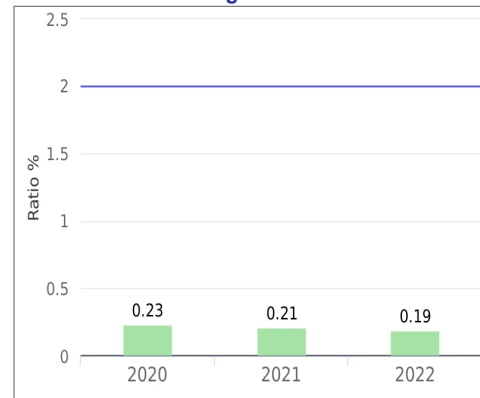
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result

21/22 ratio 0.19%

Assets are maintained at an agreed levels with only a minor amount of backlog. Council aims to keep backlog to a minimum.

Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

Council has maintained a low ratio. Council currently maintains it assets at the level requested by the community. This year remains similar to the past year and reflects Council's commitment to carry out works to reduce backlog to agreed service levels.

Snowy Valleys Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	287.72%	282.12%	0.00%	0.00%	3.41%	11.00%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.19%	0.21%	0.64%	0.00%	0.00%	0.29%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	0.14%	0.16%	0.18%	0.00%	0.00%	0.19%	

(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.



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